Government of Bombay

FINANCE DEPARTMENT

BUDGET

OF

THE GOVERNMENT OF BOMBAY

FOR

1935-36

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CONFIDENTIAL

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Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1935-36

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The statements and illustrative graphs have been prepared on the same basis as last year. Statement A shows actual account figures. For various reasons, mainly changes of accounts classification, the figures of different years in that statement are not always comparable one with the other. Statements I and II have therefore been prepared eliminating the effect of such changes so that the expenditure and revenue of each year since the introduction of the Reforms may be more strictly comparable. The following are the main changes which have been effected: some minor factors are referred to in the footnotes:—

(1) Until the year 1924-25 the contribution to the Central Government was shown as a deduction from revenue and thereafter as an addition to expenditure. In the adjusted statement II it has been shown throughout as an addition to expenditure.

(2) Receipts from the Development head-XLII have now been included as revenue throughout. Revenue accounts for development schemes were first opened in 1927-28. Until that year all revenue receipts, including the cotton cess, had been included in the capital accounts only. The true revenue has now been included throughout against the head XXXI.

(3) From the year 1928-29 recoveries have been shown as revenue instead of as deductions from the expenditure. The total difference amounted up to that time to about 21 lakhs, and it has been assumed that this figure may be applied to subsequent years; therefore this figure has been deducted from the heads concerned in Statements I and II.

(4) In 1925-26 the cost price of opium supplied to Local Governments was added to both sides of the accounts under the head 6-Excise. The figures have now been deducted from all years.

(5) There have been several interchanges in the record of expenditure between the heads 5-Land Revenue and 22-General Administration. For convenience, these two heads have now been added together.

(6) In the early days of the Development Department joint borrowings were entered into by the Government of Bombay and the three corporations of the Bombay City, namely, Improvement Trust, Port Trust and the Municipality. The debt charges of the three corporations are passed through the provincial accounts under the heads "XVI" and "19". They thus unduly swell the budget on both sides and have for comparative purposes been omitted.

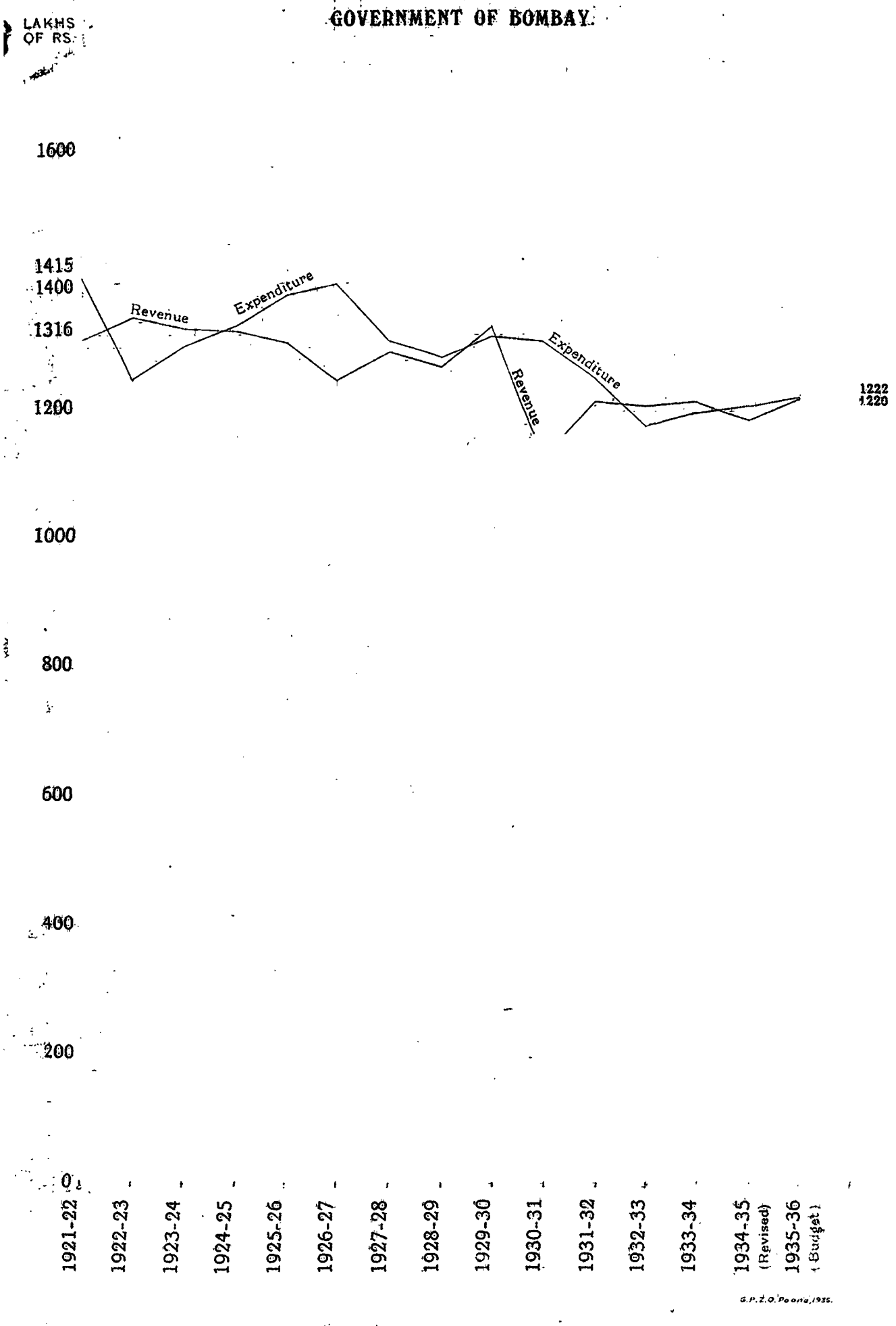
(7) The miscellaneous adjustments between Central and Provincial in the early years of the Reforms have been excluded.

(8) An item of about 15 lakhs has since 1928-29 been transferred to the credit of XIV-Irrigation from V-Land Revenue. The same adjustment has been made in the earlier years also.

(9) Grants-in-aid to Local Bodies for public works which since 1927-28 are shown under 41-Civil Works have been transferred to this head for previous years also.

(10) The entries regarding "Assessment of alienated lands less quit rents" which formerly appeared both under "V-Land Revenue" and "22-General Administration" have been omitted from the provincial accounts with effect from 1933-34 with the sanction of the Secretary of State. For purposes of comparison they have now been omitted throughout in Statements I and II.

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P.Z.O. Poona, 1935.

STATEMENT

ORDINARY

Adjusted figures on

Heads of Revenue.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
II—Taxes on Income	1,14·6	3·0	... .	.....	.....
V—Land Revenue	4,37·2	4,48·7	3,98·9	4,05·8	4,28·8
VI—Excise	3,42·7(*a*)	4,22·8	4,34·6	4,43·0	3,95·0
VII—Stamps	1,64·4	1,76·6	1,79·9	1,78·1	1,76·3
VIII—Forest	74·9	70·4	71·5	73·1	75·3
IX—Registration	13·3	13·0	12·9	12·5	12·8
IX-A—Scheduled Taxes	.....	2·7	9·4	9·0	15·3
XIII—Irrigation Works for which capital accounts are kept. — Total Revenue.	76·1	96·2	1,03·4	1,11·0	1,00·5
XIII—Irrigation Works for which capital accounts are kept. — Working expenses.	−41·7	−43·9	−50·1	−58·4	−59·2
XIII—Irrigation Works for which capital accounts are kept. — Net ...	34·4	52·3	53·3	52·6	41·3
XIV—Works for which no capital accounts are kept.	17·3	17·0	16·7	16·7	16·8
XVI—Interest	17·1	22·1	19·9	15·7	14·8
XVII—Administration of Justice	10·7	13·9	14·8	15·1	16·5
XVIII—Jails and Convict Settlements	4·6	4·8	5·2	4·6	5·0
XIX—Police	2·4	7·7	5·9	5·0	7·9
XX—Ports and Pilotage	0·4	0·4	.....	.....	.....
XXI—Education	7·7	9·6	10·0	11·2	10·5
XXII—Medical	5·7	6·5	6·5	6·3	6·6
XXIII—Public Health	0·2	4·8	8·4	5·7	6·1
XXIV—Agriculture	2·9	3·5	3·6	3·4	3·2
XXV—Industries	0·2	0·4	.....	.....	.....
XXVI—Miscellaneous Departments	1·1	1·2	2·0	2·0	2·0
XXX—Civil Works	20·9	16·4	17·9	15·4	16·1
XXXI—Bombay Development Scheme	20·5	27·9	28·4	24·3	28·0
XXXII—Transfers from Famine Relief Fund ...	.....	.....	.....	.....	.....
XXXIII—Receipts in aid of Superannuation	9·4	13·9	14·5	14·1	14·6
XXXIV—Stationery and Printing	2·3	2·9	2·7	2·4	3·7
XXXV—Miscellaneous	11·5	6·3	14·3	7·3	9·3
XL—Extraordinary Receipts	.....	.....	.....	.....	.....
Grand Total ...	(*a*) 13,16·4	13,48·5	13,31·3	13,23·4	13,05·9

(*a*) Part of the excise receipts properly creditable to this year were credited in the previous year. There is no record of the in the following year.

* This figure has been adjusted on the old basis by not taking into account the change in the accounting procedure of commercial concerns to be put to vote instead of only taking net profit into account as hitherto. The figure for 1935-36

† The decrease under "XIX-Police" in 1931-32 and onwards is due to the transfer of receipts from inspection of motor

‡ The increase under "XXIII-Public Health" is due to the transfer of receipts amounting to about 4·8 lakhs under

§ This includes 16 lakhs received as an interest free loan from the Petrol Fund eventually to be repaid, and treated as a special

‖ (*i*) This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and the Bombay

(*ii*) With effect from 1933-34 receipts from Electricity Duties are to be shown under "XXXV-Miscellaneous". In order in the 1932-33 figures which differ therefore from those given in the Blue Book for 1932-33.

¶ Excludes receipts from sale of lands under the Barrage.

Z This excludes receipts from the Lloyd Barrage, earmarked for payment of interest on the Barrage.

@ The decrease is due to the abolition of the town duty on cotton by the City of Bombay Municipal (Amendment) Act, 1934.

** The increase is due to the re-imposition of certain tolls on provincial roads.

†† The increase is due to realisations from the sale of securities formerly held in certain High Court Funds.

I.

REVENUE.

Comparable basis.

(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35 Revised.	1935-36 Budget.
.....	.....	.....	.....	.....	...	...	...	...	.....
3,54·3	4,10·3	3,86·9	3,81·8	3,85·2	3,96·9	3,74·2	3,84·6	3,85·4	3,81·9
3,97·2	3,84·1	3,83·4	4,00·2	2,97·4	3,21·2	3,29·8*	3,43·2	3,18·3	3,35·3*
1,67·6	1,75·4	1,68·4	1,77·2	1,58·1	1,50·3	1,58·8	1,56·4	1,56·0	1,56·0
76·6	72·9	73·4	79·8	52·2	56·7	59·7	54·3	53·0	51·2
12·0	11·8	11·8	12·3	10·9	11·4	12·5	16·2	16·3	16·3
19·6	21·2	21·5	20·1	16·4	19·2	18·8	19·1	18·0	18·4
1,09·0	1,04·0	1,18·2	97·9	79·0	88·4	1,27·5	1,17·6 Z	1,39·9	1,38·7
-60·7	-61·9	-68·9	-68·2	-61·7	-45·9	-71·7	-85·7	-89·3	-92·7
48·3	42·1	49·3	29·7	17·3	42·5	55·8	31·9	50·6	46·0
17·0	16·9	16·4	17·1	15·9	15·9	16·0	15·8	15·5	15·6
25·1	21·3	13·6	12·9	17·2	14·7	16·7	13·4	14·9	14·4
17·9	14·8	15·5	17·3	17·4	20·2	20·8	19·4	19·0	19·5
5·7	6·0	5·4	5·5	4·5	4·4	4·1	4·0	4·0	4·0
7·8	7·3	8·0	8·7	18·2	5·2†	4·1	4·0	4·1	3·8
.....	.....	.....	.....	.....	...	...	...	...	.....
10·9	11·1	11·9	16·6	15·3	16·6	15·8	18·7	16·7	16·0
5·5	5·9	5·7	6·2	5·9	6·0	6·4	7·0	7·1	7·2
6·3	6·4	8·4	6·2	6·8	7·4	13·5‡	14·3	12·3	12·4
3·0	2·7	2·3	2·4	2·0	2·4	2·9	3·1	3·6	3·5
0·1	0·1	0·1	.....	.....	...	0·1	0·1	0·1	0·1
2·0	1·8	1·8	1·8	1·8	15·4	15·2	15·6	15·5	15·9
16·4	17·0	19·4	19·0	19·2	34·8§	19·1	27·5**	26·2	25·4
25·5	26·4	26·7	32·6	29·6	24·2	18·9	20·3	8·0@	7·5
.....	9·8	16·2	50·4	10·7	14·7	12·9	11·8	11·2	11·2
15·3	14·7	15·4	23·1	14·3	13·0	13·7	12·1	10·2	9·8
4·0	3·7	3·4	3·2	2·9	2·0	2·1	1·8	1·7	1·6
10·7	5·7	2·4	4·8	4·6	4·4	9·9‖	19·6	17·6	18·1
2·6	7·9	2·0	3·7	7·0	9·6	1·0¶	0·3	5·2	28·5††
12,51·2	12,97·3	12,69·2	13,32·7	11,30·3	12,08·6	12,02·8	12,14·5	11,87·5	12,19·6

amount of this under-credit but that it was large will be evident from the fact that the figure is 80 lakhs less than the figure

the Nasik Distillery introduced in the budget with effect from 1932-33 owing to orders requiring the gross expenditure of is exclusive of charges on account of depreciation and pro rata establishments.

vehicles to the head " XXVI-Miscellaneous Departments ".

" Ambernath and Salsette Water Supply Schemes " from the head " XXXI-B. D. Scheme ".

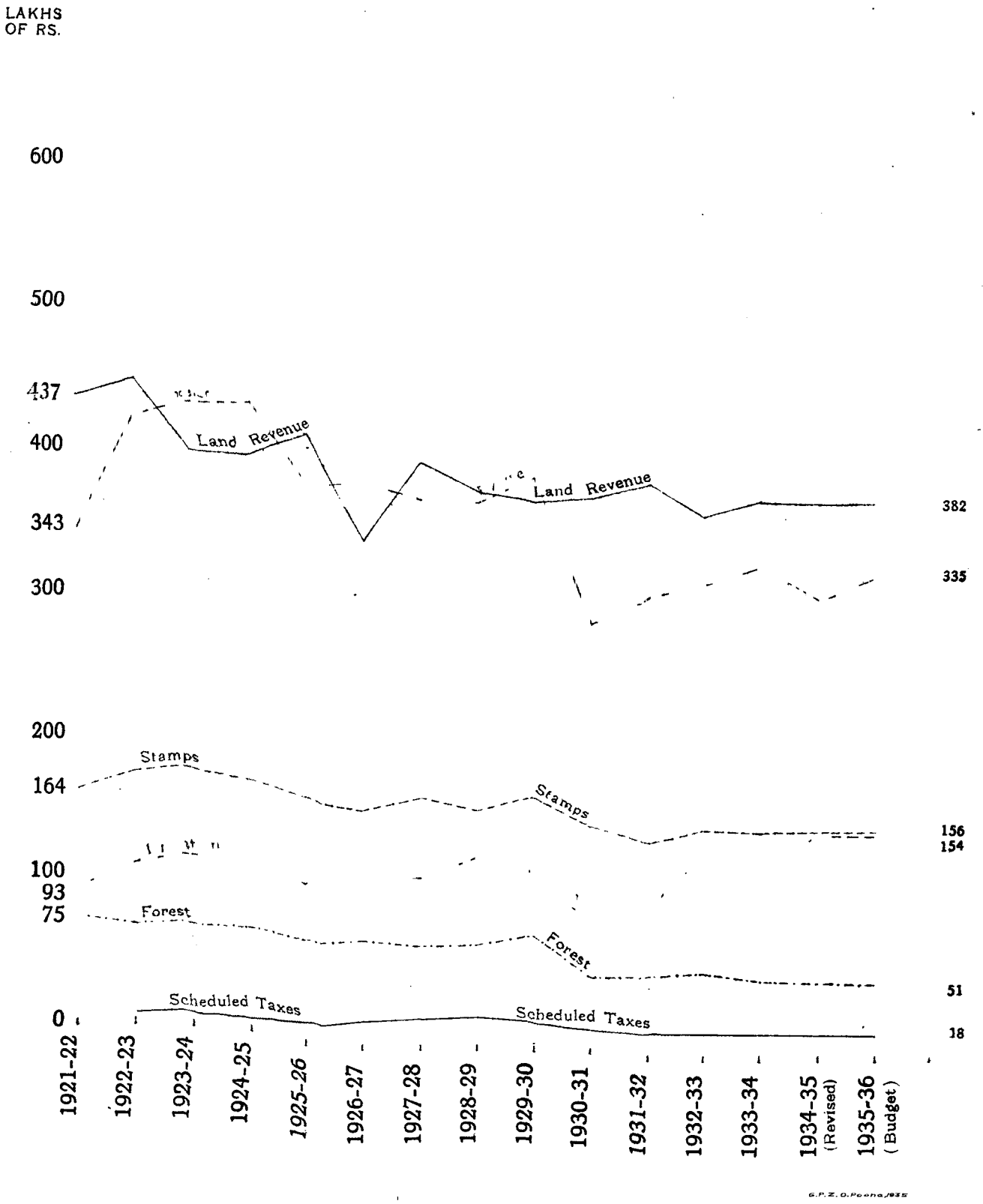
addition to revenue.

Improvement Trust.

that the 1933-34 figures may be comparable with those of 1932-33 the necessary adjustment has been made in this statement

II

CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.



G.P.P. C. Poona/935

STATEMENT

EXPENDITURE CHARGED

Adjusted figures on

Heads of Expenditure.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
2—Taxes on Income	1·7	.....	.....	.....	.....
*5—Land Revenue and 22—General Administration ...	1,93·4	1,91·2	1,87·2	1,86·7	1,92·8
6—Excise	28·7	32·8	35·3	40·2	33·8
7—Stamps	3·5	3·6	3·9	0·9	1·4
8—Forest	50·0	39·7	43·6	43·0	40·9
8-A—Forest Capital Outlay	.....	.....	...	.....	2·0
9—Registration	6·7	7·4	6·7	6·8	6·7
9-A—Scheduled Taxes	.....	.....	0·2	0·2	0·2
14—Interest on works for which capital accounts are kept.	39·5	42·7	49·2	57·2	62·4
15—Other Revenue expenditure financed from ordinary Revenue.	42·8	30·1	21·1	34·4	31·8
15(1)—Other Revenue expenditure financed from Famine Relief Fund.	.....	.....	.....	.....	.....
16—Construction of Irrigation Works	41·9†	.....	30·0	.....	... ...
19—Interest on Ordinary Debt ¶	26·4	41·8	62·7	73·0	1,07·8
20—Interest on other obligations	.....	.....	.....	.....	.....
21—Reduction or Avoidance of Debt	9·4	9·4	9·4	11·9	18·2
24—Administration of Justice	70·1	65·6	68·9	71·4	72·7
25—Jails and Convict Settlements	31·3	26·6	24·7	26·0	25·3
26—Police	1,86·7	1,68·5	1,66·7	1,69·0	1,69·4
27—Ports and Pilotage	1·5	1·7	0·4	0·2	0·2
30—Scientific Departments	1·3	0·8	0·7	0·7	0·8
31—Education	1,71·7	1,71·1	1,91·8	1,84·0	1,95·8
32—Medical	45·1	44·4	43·2	43·9	47·2
33—Public Health	28·8	17·4	19·4	22·3	24·6
34—Agriculture	29·3	23·4	23·8	26·1	26·8
35—Industries	7·6	2·7	1·5	0·2	0·7
37—Miscellaneous Departments	4·5	4·8	5·9	4·8	4·5
41—Civil Works	2,03·0	1,14·3	1,08·9	1,02·9	1,10·3
42—Bombay Development Scheme‡	.....	.....	.....	.....	.....
43—Famine Relief	27·3	63·5	33·6	57·2	53·6
45—Superannuation Allowances, etc.	48·5	52·5	57·8	50·9	56·3
45A—Commutation of Pensions financed from ordinary revenue.	.....	.....	.....	.....	.....
46—Stationery and Printing	*22·5	15·2	15·8	11·4	12·8
47—Miscellaneous	23·6	10·8	11·6	11·6	17·5
51—Contributions to the Central Government by Provincial Governments.	56·0	56·0	56·0	56·0	34·0
52—Extraordinary charges	.....	.....	.....	.....	.....
Expenditure in England	12·1	19·4	22·6	24·3	31·5
Total expenditure charged to Revenue	14,14·7	12,57·2	13,02·5	13,16·9	13,82·1

* A number of changes in accounts classification were effected between these two heads under instructions from the Auditor

† Financed from Famine Contribution.

‡ The head "42-Bombay Development Scheme" was opened in 1927-28 for all schemes of the Development Department. Back Bay Scheme which is shown under the capital head "59".

§ This figure has been adjusted on the old basis by not taking into account the change in the accounting procedure of commercial concerns to be put to vote instead of only taking net profit into account as hitherto.

‖ Excludes receipts from sale of lands under the Barrage earmarked for payment of interest under this head. It also excludes

¶ Orders have been passed in 1932-33 that the interest charges on "42-B. D. Scheme" are to be included under this head the figures for 1927-28 onwards.

** This excludes the amount of Tobacco Excise Duty which is passed on to the Bombay Municipality and the Bombay

*** The increase is mainly due to the transfer of expenditure on Reformatory Schools to this head and to the expenditure on

II.

TO REVENUE.

Comparable basis.

(Lakhs of Rupees)

1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35 Revised.	1935-36 Budget.
...	.....	.....	.....	.....	.....	...	...	...	...
1,92·0	1,90·0	1,90·4	1,92·2	1,91·3	1,91·2	1,73·7	1,71·5	1,70·2	1,75·9
51·8	35·8	37·4	36·6	34·7	34·2	31·5§	31·1	29·9	28·7
1·8	1·3	2·7	2·7	2·4	2·3	2·4	2·3	2·3	2·3
41·4	40·6	41·3	43·3	40·7	40·1	35·1	32·1	32·4	32·0
2·2	2·4	2·3	2·2	1·8	0·6	1·1	0·6	0·6	0·6
6·7	6·5	6·6	6·7	6·4	6·3	6·0	6·1	6·3	6·4
0·2	0·2	0·2	0·2	0·2	0·3	0·2	0·3	0·2	0·3
54·1	54·8	55·5	78·1	68·1	60·4	61·9||	61·5||	62·1	62·8
24·3	30·1	23·5	17·2	24·7	12·3	9·0	14·6	13·2	12·3
7·1	10·3	10·0	17·0	6·9	13·3	12·0	10·9	10·2	10·2
10·0	10·0	10·0	.....	.....	.....	...	...	...	...
90·7	94·9	92·0	89·4	78·3	81·8	88·5	84·2	79·9	79·3
...	.....	.....	1·0	2·1	3·2	2·9	2·4	2·0	1·7
16·1	14·7	12·9	14·1	14·7	15·3	4·9	16·1	17·0	20·7
74·1	73·3	72·9	75·3	74·6	70·6	64·2	66·6	68·8	70·5
24·7	24·3	23·7	24·4	27·5	22·1	25·4	22·7	21·7	21·8
1,67·1	1,64·8	1,66·6	1,72·9	1,89·1	1,78·4	1,74·9	1,73·1	1,71·4	1,73·4
0·2	0·2	0·2	0·2	0·1	0·1	0·1	0·1	0·1	0·1
0·6	0·6	0·5	0·6	0·6	0·6	0·6	0·6	0·6	0·6
1,99·6	2,01·9	1,97·8	2,06·2	2,06·4	1,94·1	1,73·6	1,79·8	1,79·4	1,79·8
49·9	46·4	45·3	46·3	45·5	42·7	37·9	37·7	38·5	39·3
20·0	21·8	23·0	23·6	21·2	18·6	18·3	18·4	19·7	18·8
26·9	27·4	28·3	29·2	28·8	27·7	24·2	24·8	24·9	26·1
0·9	0·7	0·8	1·1	1·2	1·2	3·4	3·5	3·9	4·0
4·3	4·3	4·5	4·5	4·3	5·0	4·8	4·8	8·3***	8·1
1,41·1	1,22·6	1,16·0	1,10·8	1,07·3	90·7	72·4	76·1	76·1	75·1
...	3·5	4·1	4·5	7·2	9·4	4·0	3·5	3·4	3·5
46·5	23·0	1·4	6·0	2·1	0·1	...	...	...	...
55·7	51·9	54·3	56·7	61·2	72·5	79·1	85·8	92·2	99·0
...	.....	.....	.....	.....	.....	1·8	1·1	1·6	1·5
15·5	13·9	13·9	12·7	12·7	11·9	10·8	10·0	11·0	11·3
13·8	7·9	9·9	6·4	10·7	8·3	12·9**	12·9	13·7	13·5
28·0	.....	.....	.....	.....	.....	...	...	...	...
...	.....	.....	.....	.....	.....	3·2	2·7	1·2	0·3
32·6	37·3	42·3	40·2	38·9	40·8	39·7	42·0	41·4	41·7
13,99·9	13,17·3	12,90·4	13,21·9	13,11·8	12,56·1	11,80·5	12,00·0	12,04·2	12,21·6

General and hence the figures of expenditure under these two heads are grouped together for purposes of comparison.

on which capital expenditure was complete. Since 1928-29 it includes all schemes of the Development Department except the

the Nasik Distillery introduced in the budget with effect from 1932-33 owing to orders requiring the gross expenditure of

irrigation receipts utilised for payment of Barrage interest from 1933-34.

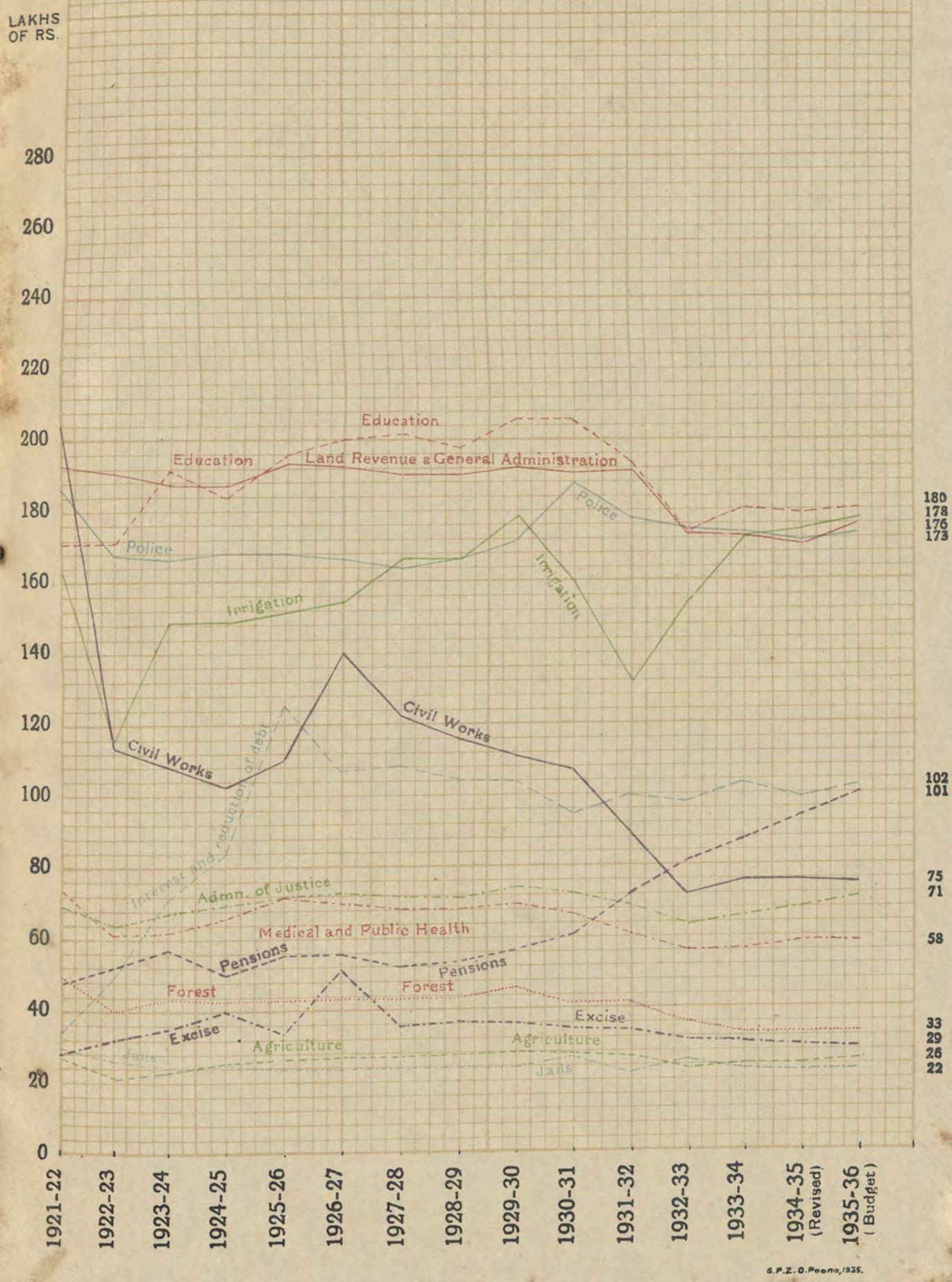
with effect from the year 1931-32. For purposes of comparison the necessary adjustment has been made in this statement in

Improvement Trust.

account of the Weights and Measures Act.

III

CHIEF ITEMS OF EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY.



G.P.Z. O. Poona, 1935.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1933-34,

BUDGET AND REVISED ESTIMATES FOR 1934-35

AND

BUDGET ESTIMATES FOR 1935-36

No. of Account Head.	Heads of Revenue.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget Estimates.	1934-35, Revised Estimates.	1935-36, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
II	Taxes on Income	...	...	...	...	...	...	...	.....
III	Salt	...	...	17	19	7	...	3	.....
V	Land Revenue	4,79,63	4,74,45	5,01,34	4,71,24	3,85,10	4,77,98	3,82,87	3,82,43
VI	Excise	4,07,89	3,04,35	3,26,55	3,50,85	3,64,37	3,52,71	3,36,39	3,52,07
VII	Stamps	1,77,15	1,58,06	1,50,28	1,58,76	1,56,35	1,56,00	1,56,00	1,56,00
VIII	Forest	79,75	52,24	56,74	59,71	54,30	48,30	53,00	51,20
IX	Registration	12,33	10,89	11,36	12,54	16,21	16,20	16,27	16,30
IX-A	Scheduled Taxes	20,12	16,39	19,19	18,77	19,05	18,50	18,05	18,38
	Total ...	11,76,87	10,16,38	10,65,63	10,72,06	9,95,45	10,69,69	9,62,61	9,76,38
	Irrigation, Navigation, Embankment and Drainage Works.								
XIII	Works for which capital accounts are kept.	29,65	17,26	42,54	55,77	51,92	41,25	60,60	56,01
XIV	Works for which no capital accounts are kept.	17,15	15,86	15,86	15,96	15,84	15,63	15,46	15,58
	Total ...	46,80	33,12	58,40	71,73	67,76	56,88	76,06	71,59
	Debt Service.								
XVI	Interest ...	1,45,86	1,47,23	1,44,87	1,47,69	1,38,77	1,39,83	1,34,84	1,31,77
	Total ...	1,45,86	1,47,23	1,44,87	1,47,69	1,38,77	1,39,83	1,34,84	1,31,77
	Civil Administration.								
XVII	Administration of Justice ...	17,33	17,37	20,20	20,85	19,39	19,78	18,95	19,52
XVIII	Jails and Convict Settlements ...	5,49	4,51	4,42	4,07	4,03	3,40	4,01	4,01
XIX	Police	11,75	21,26	8,33	7,25	7,14	7,38	7,16	6,91
XX	Ports and Pilotage	...	...	...	...	...	...	...	.....
XXI	Education	16,59	15,32	16,59	15,82	18,68	16,16	16,68	15,97
XXII	Medical	14,22	13,87	13,96	14,42	15,04	14,94	15,06	15,22
XXIII	Public Health	11,74	12,33	12,93	19,01	19,76	18,08	17,84	17,86
XXIV	Agriculture	3,55	3,24	3,63	4,14	4,31	4,65	4,81	4,65
XXV	Industries	4	4	4	8	10	10	13	13
XXVI	Miscellaneous Departments ...	1,80	1,83	15,39	15,19	15,63	14,82	15,52	15,95
	Total ...	82,51	89,77	95,49	1,00,83	1,04,08	99,31	1,00,16	1,00,22
	Civil Works.								
XXX	Civil Works	20,34	23,50	48,31	43,15	40,56	41,72	41,62	45,00
XXXI	Bombay Development Scheme...	32,59	29,56	24,22	18,89	20,25	7,60	7,97	7,46
	Total ...	52,93	53,06	72,53	62,04	60,81	49,32	49,59	52,46
	Miscellaneous.								
XXXII	Transfers from Famine Relief Fund	50,44	10,73	14,68	12,88	11,80	11,90	11,17	11,18
XXXIII	Receipts in aid of Superannuation	23,10	14,30	13,00	13,46	11,91	10,19	10,06	9,68
XXXIV	Stationery and Printing ...	4,26	3,97	3,06	3,16	2,85	2,60	2,75	2,65
XXXV	Miscellaneous	5,13	4,92	4,69	15,49	33,91	30,90	32,25	31,50
	Total ...	82,93	33,92	35,43	44,99	60,47	55,59	56,23	55,01
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
XXXIX	Contribution to the Central Government by Provincial Government.	...	...	...	...	...	...	...	.....
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	...	...	...	...	...	...	...	.....
	Provincial revenue in England—High Commissioner.	10	31	9	7	6	1	2	1
	Total ...	10	31	9	7	6	1	2	1
	Extraordinary Items.								
XL	Extraordinary Receipts ...	3,56	7,06	9,60	25,76	33,34	41,70	39,85	73,23
	Total Revenue ...	15,91,56	13,80,85	14,82,04	15,25,17	14,60,74	15,12,33	14,19,36	14,60,67

No. of Account Head.	Heads of Revenue.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget Estimates.	1934-35, Revised Estimates	1935-36, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Capital Account not charged to Revenue.								
XLII	Bombay Development Scheme ...	...	...	...	...	...	...	...	.....
	Total ...	...	...	...	...	...	...	...	.....
	Debt Heads.								
	Deposits and Advances—								
	Famine Relief Fund ...	10,73	11,90	14,36	12,88	11,81	11,90	11,16	11,18
	Transfers from Famine Relief Fund	26,39	30,11	...	...	...	...	...	.....
	Appropriation for Reduction or Avoidance of Debt ...	23,05	24,56	26,26	20,35	32,89	20,92	34,91	35,43
	Miscellaneous Government Account	...	...	...	...	...	...	...	2,19,00
	Suspense Account ...	1,26,00	1,47,71	1,75,02	2,08,23	1,91,31	...	...	.....
	Deposits of Depreciation Fund of Government Presses ...	58	55	46	...	...	...	...	.....
	Loans and Advances by Provincial Government ...	1,03,14	64,70	75,02	86,05	76,65	73,38	68,39	7,11,65
	Advances from the Provincial Loans Fund	10,80,89	4,38,26	4,98,60	2,89,53	1,63,12	1,63,49	1,53,49	8,08,92
	Subventions from the Central Road Development Account ...	...	25,60	11,60	20,87	17,46	15,00	15,00	15,00
	Civil Deposits	...	...	64	3,00	3,02	4,35	5,24	4,21
	Deposits of Depreciation Reserves of Nasik Distillery ...	...	...	...	1,21	11,46	1,28	1,28	13,00
	Total, Debt Heads ...	13,70,78	7,43,39	8,01,96	6,42,12	5,07,72	2,90,32	2,89,47	18,18,39
	Total, Capital Receipts ...	13,70,78	7,43,39	8,01,96	6,42,12	5,07,72	2,90,32	2,89,47	18,18,39
	Total Receipts* ...	29,62,34	21,24,24	22,84,00	21,67,29	19,68,46	18,02,65	17,08,83	32,79,06
	Opening Balance ...	2,71,76	2,45,01	76,51	75,01	86,85	96,54	1,13,76	86,81
	Grand Total ...	32,34,10	23,69,25	23,60,51	22,42,30	20,55,32	18,99,19	18,22,59	33,65,87

*

	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget.	1934-35, Revised.	1935-36, Budget.
Ordinary Revenue ...	15,91,56	13,80,85	14,82,04	15,25,17	14,60,74	15,12,33	14,19,36	14,60,67
Capital Receipts ...	13,70,78	7,43,39	8,01,96	6,42,12	5,07,72	2,90,32	2,89,47	18,18,39

No. of Account Head.	Heads of Expenditure.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget Estimates.	1934-35, Revised Estimates.	1935-36, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Direct Demands on Revenue.									
5	Land Revenue (Reserved) ...	66,09	64,94	69,86	65,76	62,84	62,90	62,23	64,31	5
6	Excise (Transferred)	44,25	41,68	39,61	46,77	48,16	47,45	46,50	43,79	6
7	Stamps (Reserved)	2,65	2,42	2,34	2,42	2,26	2,30	2,30	2,34	7
8	Forest (Transferred)	43,28	40,66	40,07	35,13	32,14	32,71	32,37	32,02	8
8A	Forest Capital Outlay (Transferred) ...	2,22	1,76	58	1,11	64	59	59	64	8A
9	Registration (Transferred) ...	6,65	6,38	6,29	6,01	6,06	6,28	6,26	6,40	9
9A	Scheduled Taxes (Reserved) ...	21	21	31	24	29	28	22	28	9A
	Total ...	1,65,35	1,58,05	1,59,06	1,57,44	1,52,39	1,52,51	1,50,47	1,49,78	
	Reserved ...	68,95	67,57	72,51	68,42	65,39	65,48	64,75	66,93	
	Transferred ...	96,40	90,48	86,55	89,02	87,00	87,03	85,72	82,85	
	Irrigation Revenue Account.									
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	78,06	68,09	60,38	86,68	1,14,50	1,03,01	1,06,81	1,17,53	14
15	Other Revenue Expenditure Financed from Ordinary Revenues (Reserved)—									
	A. Irrigation Works (P. W.) ...	16,38	23,73	11,02	8,27	13,71	10,70	11,56	11,79	15A
	B. Navigation, Embankment and Drainage Works (P. W.).	52	66	62	63	43	50	57	51	15B
	A. Irrigation Works (Civil) ...	26	33	70	11	50	4	1,03	2	15A
15 (1)	Other Revenue Expenditure Financed from Famine Fund (Reserved).	17,02	6,92	13,32	11,97	10,88	10,89	10,17	10,18	15(1)
	Total (Reserved) ...	1,12,24	99,73	86,04	1,07,66	1,40,02	1,25,14	1,30,14	1,40,03	
	Irrigation Capital Account (charged to Revenue).									
16	Construction of Protective Irrigation Works (Reserved)—									
	A. Financed from Famine Relief Fund.	...	...	...	...	...	...	...	...	16A
	B. Financed from Ordinary Revenues.	...	...	...	...	...	...	...	...	16B
	Total (Reserved) ...	...	...	...	...	...	...	...	...	
	Debt Services.									
19	Interest on Ordinary Debt (Reserved).	1,98,68	1,72,55	2,12,01	2,21,40	2,11,08	2,07,51	2,01,29	1,98,15	19
20	Interest on other obligations (Reserved).	96	2,07	3,17	2,88	2,44	2,27	2,01	1,71	20
21	Reduction or Avoidance of Debt (Reserved).	14,09	14,66	15,33	4,95	16,15	4,34	17,04	20,74	21
	Total (Reserved) ...	2,13,73	1,89,28	2,30,51	2,29,23	2,29,67	2,14,12	2,20,34	2,20,60	

No. of Account Head.	Heads of Expenditure.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget Estimates.	1934-35, Revised Estimates.	1935-36, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Civil Administration.									
22	General Administration (Reserved) ...	2,22,31	2,15,31	2,24,78	2,03,88	1,08,24	2,05,26	1,07,42	1,11,12	22
22	General Administration (Transferred)	1,59	1,60	1,44	1,09	88	98	1,04	1,01	22
24	Administration of Justice (Reserved) .	75,33	74,64	70,56	64,22	66,62	68,28	68,78	70,46	24
25	Jails and Convict Settlements (Reserved).	24,37	27,47	22,10	25,38	22,74	20,94	21,76	21,83	25
26	Police (Reserved)	1,75,99	1,91,63	1,81,49	1,78,02	1,76,15	1,76,02	1,74,55	1,76,53	26
27	Ports and Pilotage (Reserved) ...	23	9	9	7	6	7	6	7	27
30	Scientific Departments (Transferred).	86	92	94	88	91	92	90	91	30
31	Education (Reserved)	6,84	6,64	6,51	6,19	6,18	6,29	5,15	5,13	31
31	Education (Transferred)... ...	1,99,32	1,99,71	1,87,59	1,67,40	1,73,64	1,74,03	1,74,26	1,74,66	31
32	Medical (Reserved)	6	4	6	5	5	6	6	6	32
32	Medical (Transferred)	54,24	53,54	50,69	45,80	45,65	46,44	46,43	47,26	32
33	Public Health (Transferred) ...	29,09	26,66	24,08	23,82	23,88	25,92	25,19	24,27	33
34	Agriculture (Transferred) ...	30,42	30,04	28,87	25,37	26,04	25,80	26,08	27,32	34
35	Industries (Transferred)	1,06	1,24	1,22	3,38	3,54	4,08	3,92	3,95	35
37	Miscellaneous Departments (Reserved)	4,29	4,14	4,77	4,53	4,46	4,74	6,05	6,46	37
37	Miscellaneous Departments (Transferred)	24	18	23	27	30	73	2,28	1,59	37
	Total ...	8,26,24	8,33,85	8,05,42	7,50,35	6,59,34	7,60,56	6,63,93	6,72,63	
	Reserved ...	5,09,42	5,19,96	5,10,37	4,82,34	3,84,51	4,81,66	3,83,83	3,91,66	
	Transferred ...	3,16,82	3,13,89	2,95,05	2,68,01	2,74,83	2,78,90	2,80,10	2,80,97	
	Civil Works.									
41	Civil Works (Reserved)	3,88	4,07	3,43	2,65	3,48	3,00	3,25	3,11	41
41	Civil Works (Transferred) ...	1,08,25	1,07,51	1,00,78	86,74	85,67	87,43	88,27	91,54	41
42	Bombay Development Scheme (Reserved).	28,16	42,88	9,42	4,00	3,47	3,67	3,41	3,53	42
	Total ...	1,40,29	1,54,46	1,13,63	93,39	92,62	94,10	94,93	98,18	
	Reserved ...	32,04	46,95	12,85	6.65	6,95	6,67	6,66	6,64	
	Transferred ...	1,08,25	1,07,51	1,00,78	86,74	85,67	87,43	88,27	91,54	
	Miscellaneous.									
43	Famine (Reserved)— A. Famine Relief	5,97	2,08	11	...	1	...	2	...	43-A
	B. Transfers to Famine Relief Fund	...	...	...	...	...	...	...	...	43-B
45	Superannuation Allowances and Pensions (Reserved).	56,66	61,17	72,47	79,15	85,76	95,71	92,16	98,99	45
45-A	Commutation of Pensions financed from ordinary revenues (Reserved).	...	...	...	1,76	1,14	1,33	1,63	1,53	45-A
46	Stationery and Printing, Partly (Reserved) and Partly (Transferred). — Reserved ...	11,98	12,35	11,48	10,44	9,78	11,04	10,70	10,96	46
	Transferred...	1,77	1,49	1,48	1,51	1,35	1,60	1,45	1,40	46
47	Miscellaneous (Reserved) ...	3,29	3,36	2,79	20,43	22,46	20,88	22,29	21,23	47
47	Miscellaneous (Transferred) ...	3,10	7,19	5,52	4,70	4,40	5,39	5,69	5,32	47
	Total ...	82,77	87,64	93,85	1,77,99	1,24,90	1,35,95	1,33,94	1,39,43	
	Reserved ...	77,90	78,96	86,85	1,11,79	1,19,15	1,28,96	1,26,80	1,32,71	
	Transferred ...	4,87	8,68	7,00	6,20	5,75	6,99	7,14	6,72	

No. of Account Head.	Heads of Expenditure.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget Estimates.	1934-35, Revised Estimates.	1935-36, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.									
51	Contributions to the Central Government by Provincial Governments (Reserved).	...	...	...	...	...	...	...	...	51
51A	Miscellaneous adjustments between the Central and Provincial Governments (Reserved).	3	...	...	...	...	...	...	...	51-A
	Total ...	3	...	...	...	...	...	...	...	
	Reserved ...	3	...	...	...	...	...	...	...	
	Transferred ...	...	...	...	...	...	...	...	...	
	Extraordinary Items.									
52	Extraordinary Charges (Reserved) ...	...	...	3	3,24	2,75	1,15	1,16	28	52
	Total (Reserved) ...	...	...	3	3,24	2,75	1,15	1,16	28	
	Expenditure in England.									
	Secretary of State (Reserved) ...	4,08	3,22	3,35	2,92	3,39	2,94	3,26	3,23	...
	Secretary of State (Transferred) ...	...	...	8	3	18	4	2	3	...
	High Commissioner (Reserved) ...	25,91	26,68	29,18	28,32	30,05	27,77	29,79	30,18	...
	High Commissioner (Transferred) ...	10,19	9,00	8,23	8,39	8,40	7,87	8,32	8,26	...
	Total ...	40,18	38,90	40,84	39,66	42,02	38,62	41,39	41,70	
	Reserved ...	29,99	29,90	32,53	31,24	33,44	30,71	33,05	33,41	
	Transferred ...	10,19	9,00	8,31	8,42	8,58	7,91	8,34	8,29	
	Total Expenditure charged to Revenue.	15,80,83	15,61,91	15,29,39	14,98,95	14,43,73	15,22,15	14,36,30	14,62,63	
	Reserved ...	10,44,30	10,32,35	10,31,70	10,40,56	9,81,89	10,53,89	9,66,73	9,92,26	
	Transferred ...	5,36,53	5,29,56	4,97,69	4,58,39	4,61,84	4,68,26	4,69,57	4,70,37	
	Capital Account not charged to Revenue.									
52A	Forest Capital Outlay (Transferred)...	...	...	...	...	...	...	...	...	52-A
55	Construction of Irrigation Works (Reserved).	3,03,23	3,71,15	3,61,53	2,49,14	1,41,56	1,65,91	1,59,06	1,42,47	55
56A	Capital outlay on improvement on Public Health (Transferred).	5,96	7,88	4,22	2,85	36	31	37	1,75	56-A
59	Bombay Development Scheme (Reserved).	-1,77	-2,05,89	11	-3,04	-4,17	2,87	30	4,07	59
60	Civil Works not charged to Revenue (Transferred).	44,16	12,57	4,72	2,37	1,29	13	2,12	2,86	60
60A	Other Provincial Works not charged to Revenue (Reserved).	4	7	...	85	-1,87	49	-1,09	2	60-A
60B	Payment of Commuted value of Pensions (Reserved).	12,25	12,16	8,10	55	13,33	13,31	11,58	11,10	60-B
61	Payments to Retrenched Personnel (Reserved).	...	...	...	1,96	47	-46	-35	-59	61
	Total ...	3,63,87	1,97,94	3,78,68	2,52,98	1,50,97	1,82,56	1,71,99	1,61,68	
	Reserved ...	3,13,75	1,77,49	3,69,74	2,47,76	1,49,32	1,82,12	1,69,50	1,57,07	
	Transferred ...	50,12	20,45	8,94	5,22	1,65	44	2,49	4,61	

No. of Account Head.	Heads of Expenditure.	1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget Estimates.	1934-35, Revised Estimates.	1935-36, Budget Estimates.	No. of Account Head.
1	2	3	4	5	6	7	8	9	10	11
	Debt, Deposits and Advances.									
	Reserved.									
	Permanent Debt Discharged ...	...	...	...	...	...	...	...	9,38,93	...
	Miscellaneous Government Account...	3,67	3,91	4,17	4,44	4,74	5,05	5,05	5,38	...
	Famine Relief Fund	76,90	40,84	14,69	12,88	11,80	11,90	11,17	11,18	...
	Transfers from Famine Relief Fund .	2,00	4,23	6,21	6,50	6,80	7,11	7,21	7,51	...
	Suspense Account ...	1,26,60	1,46,61	1,74,11	2,05,83	1,97,14	...	...	...	...
	Appropriation for Reduction or Avoidance of Debt.	13	8	11	9	68	24	1,73	2,19,11	...
	Sinking Fund Investment Account ...	14,57	15,30	16,00	19,69	21,31	20,68	20,48	- 2,C0,41	...
	Deposits of Depreciation Fund of Government Presses.	37	28	10	17	17	14	11	62	...
	Loans and Advances by Provincial Government.	49,08	35,46	52,77	13,78	5,19	7,79	5,87	6,07,55	...
	Advances from Provincial Loans Fund.	7,71,07	2,83,18	81,01	1,21,16	73,68	49,00	56,86	64,15	...
	Subventions from Central Road Development Account.	...	3,00	28,18	15,72	11,75	16,20	14,15	18,28	...
	Civil Deposits	...	...	8	3,19	3,15	4,35	4,71	4,26	...
	Deposits of Depreciation Reserves of Nasik Distillery.	...	...	...	6	10,45	15	15	...	...
	Total, Debt Heads (Reserved) ...	10,44,39	5,32,89	3,77,43	4,03,51	3,46,86	1,22,61	1,27,49	16,76,56	...
	Total, Capital Account not charged to Revenue.	14,08,26	7,30,83	7,56,11	6,56,49	4,97,83	3,05,17	2,99,48	18,38,24	...
	Reserved ...	13,58,14	7,10,38	7,47,17	6,51,27	4,96,18	3,04,73	2,96,99	18,33,63	...
	Transferred ...	50,12	20,45	8,94	5,22	1,65	44	2,49	4,61	...
	TOTAL, Disbursements ...	29,89,09	22,92,74	22,85,50	21,55,44	19,41,56	18,27,32	17,35,78	33,00,87	...
	Reserved ...	24,02,44	17,42,73	17,78,87	16,91,83	14,78,07	18,58,62	12,63,72	28,25,89	...
	Transferred ...	5,86,65	5,50,01	5,06,63	4,63,61	4,63,49	4,68,70	4,72,06	4,74,98	...
	Closing Balance ...	2,45,01*	76,51†	75,01‡	86,85§	1,13,76(*a*)	71,87(*b*)	86,81(*c*)	65,00(*d*)	...
	Grand Total ...	32,34,10	23,69,25	23,60,51	22,42,30	20,55,32	18,99,19	18,22,59	33,65,87	...

* Includes Balance of Famine Relief Fund ... 1,04,27
† " " " ... 75,33
‡ " " " ... 75,01
§ " " " ... 75,01

(*a*) Includes Balance of Famine Relief Fund ... 75,01
(*b*) " " " ... 75,00
(*c*) " " " ... 75,00
(*d*) " " " ... 75,00

—		1929-30, Accounts.	1930-31, Accounts.	1931-32, Accounts.	1932-33, Accounts.	1933-34, Accounts.	1934-35, Budget.	1934-35, Revised.	1935-36, Budget.
Charged to Revenue ...	Reserved ...	10,44,30	10,32,35	10,31,70	10,40,56	9,81,89	10,53,89	9,66,73	9,92,26
	Transferred ...	5,36,53	5,29,56	4,97,69	4,58,39	4,61,84	4,68,26	4,69,57	4,70,37
	Total ...	15,80,83	15,61,91	15,29,39	14,98,95	14,43,73	15,22,15	14,36,30	14,62,63
Charged to Capital ...	Reserved ...	13,58,14	7,10,38	7,47,17	6,51,27	4,96,18	3,04,73	2,96,99	18,33,63
	Transferred ...	50,12	20,45	8,94	5,22	1,65	44	2,49	4,61
	Total ...	14,08,26	7,30,83	7,56,11	6,56,49	4,97,83	3,05,17	2,99,48	18,38,24

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

—	Total estimated cost of works included in 1935-36 Budget Estimates.			Expenditure up to 31st March 1934.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1934-35.	1935-36.	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	19,67,33*	...	19,67,33*	19,34,78	61,67	54,67	— 83,79§
Other Irrigation Works ...	5,42,81	5,12	5,47,93	5,06,09	14,19	10,56	17,09
59, Bombay Development Scheme .	7,23,06	...	7,23,06	5,85,34	2,92†	6,64†	1,28,16†‡
60, Civil Works ...	35,55	...	35,55	24,82	2,34	2,84	4,91**
Other Works ...	9,97	1,12	11,09	4,61	82	1,77	3,89
Total ...	32,78,72	6,24	32,84,96	30,55,34	81,94	76,48	70,26

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions" and "61, Payments to Retrenched Personnel".

* This figure represents the estimated cost of the project for direct charges (including pensionary charges) according to the 2nd revised recapitulation statement. This figure as well as the figures in columns 5 to 7 are exclusive of interest charges.

§ This figure is arrived at after taking into account anticipated recoveries from zamindars on account of water course expenditure (2,08,35) and the recovery from the Khairpur State of the share (26,31) of the cost of the Barrage payable by them.

† These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

‡ The major portion of this expenditure will not be incurred until financial conditions improve.

** The balance of 64 represents anticipated saving.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.	Debt outstanding on 1st April 1934.	Borrowings in 1934-35.	To be repaid in 1934-35 (*a*).	Total outstandings on 1st April 1935.	To be borrowed in 1935-36.	To be repaid in 1935-36 (*b*).	Total outstandings on 31st March 1936.
1	2	3	4	5	6	7	8
I. Bombay Development Scheme—							
(*a*) Public Debt	9,38,93	.....	.....	9,38,93	.....	9,38,93	.....
(*b*) Loans from Provincial Loan Fund ...	6,79,43	2,87	.....	6,82,30	71,01	3,08	7,50,23
Total ...	16,18,36	2,87	.....	16,21 23	71,01	9,42,01	7,50,23
II. Lloyd Barrage	24,25,57	1,20,89	.....	25,46,46	1,09,92	.....	26,56,38
III. Other Irrigation Works—							
(*a*) Productive	1,93,64	3,74	72	1,96,66	.....	78	1,95,88
(*b*) Unproductive	1,41,52	11,13	2,59	1,50,06	7,83	2,94	1,54,95
(*c*) Pre-reform	8,90,60†	.....	.....	8,90,60	.....	.....	8,90,60
Total ...	12,25,76	14,87	3,31	12,37,32	7,83	3,72	12,41,43
IV. Other purposes—							
(*a*) Productive	1,08,47	80	31	1,08,96	.....	33	1,08,63
(*b*) Unproductive	4,59,56	14,06	12,79	4,60,83	19,96	14,12	4,66,67
Total ...	5,68,03	14,86	13,10	5,69,79	19,96	14,45	5,75,30
V. Local Bodies in Bombay—							
Bombay Port Trust	2,22,47	.....	6,36	2,16,11	1,47,53	6,68	3,56,96
Bombay Improvement Trust	4,16,74	.....	12,67	4,04,07	3,70,00	13,68	7,60,39
Bombay Municipality	7,12,41	.....	20,14	6,92,27	82,67	21,19	7,53,75
Total ...	13,51,62	.....	39,17	13,12,45	6,00,20	41,55	18,71,10
VI. Provincial Loans and Advance Account—							
(*a*) Pre-reform	.....	.....	.....	.....	.....	.....	.....
(*b*) Post-reform	2,11,00	.....	1,28	2,09,72	.....	1,35	2,08,37
Total ...	2,11,00	.....	1,28	2,09,72	.....	1,35	2,08,37
Grand Total ...	74,00,34	1,53,49	56,86	74,96,97	8,08,92	10,03,08	73,02,81

(*a*) and (*b*)—For explanations please see remarks under "21, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

† Not repayable under the Devolution Rules.

STATEMENT D.

STATEMENT OF NET BURDEN OF DEBT CHARGES.

(In thousands of Rupees)

Head.	Total debt outstanding on 1st April 1935.	Amount passed on to Local Bodies.	Net debt on 1st April 1935.	Debt Charges.				*Deduct* direct net receipts.	Net Burden.	Met from	
				Interest.	Sinking fund or fixed instalment of principal.	Equated payments (principal portion).	Total.			Revenue.	Capital.
1	2	3	4	5	6	7	8	9	10	11	12
I. Bombay Development Scheme—											
(*a*) Public debt	9,38,93	6,47,91	2,91,02	21,92	9,39*	...	31,31	9,38	60,43	60,43	...
(*b*) Loans from Provincial Loans Fund	6,82,30	...	6,82,30	35,42	...	3,08	38,50				
Total ...	16,21,23	6,47,91	9,73,32	57,34	9,39	3,08	69,81	9,38	60,43	60,43	...
II. Lloyd Barrage	25,46,46	...	25,46,46	1,31,36	...	...	1,31,36	54,73	76,63	10	76,53
III. Other Irrigation Works—											
(*a*) Productive ...	1,96,66	...	1,96,66	10,25	...	78	11,03	46,01	8,04	8,04	...
(*b*) Unproductive ...	1,50,06	...	1,50,06	8,01	...	2,94	10,95				
(*c*) Pre-reform ...	8,90,60	...	8,90,60	32,07	...	...	32,07				
Total ...	12,37,32	...	12,37,32	50,33	...	3,72	54,05	46,01	8,04	8,04	...
IV. Other purposes—											
(*a*) Productive ...	1,08,96	...	1,08,96	5,80	...	33	6,13	3,34	41,27	41,27	...
(*b*) Unproductive ..	4,60,83	...	4,60,83	24,37	...	14,11	38,48				
Total ...	5,69,79	...	5,69,79	30,17	...	14,44	44,61	3,34	41,27	41,27	...
V. Local Bodies in Bombay for Development purposes ...	13,12,45	13,12,45	...	...	...	...	...	...	...	...	...
VI. Provincial Loans and Advance Account—											
(*a*) Pre-reform ...	...	...	...	...	...	...	...	Charges ordinarily covered by receipts of interest and capital repayments into the Provincial Loans and Advance Account.			
(*b*) Post-reform ...	2,09,72	...	2,09,72	10,97	...	1,35	12,32				
Total ...	2,09,72	...	2,09,72	10,97	...	1,35	12,32				
Grand Total ...	74,96,97	19,60,36	55,36,61	2,80,17	9,39	22,59	3,12,25	...	1,86,37	1,09,84	76,53

NOTE.—This statement shows the net burden in 1935-36 of all debt outstanding on 1st April 1935.

* The sinking fund maintained by Government against the Bombay Development Loan, 1920, is estimated to amount to about Rs. 219 lakhs on 1st November 1935, the date of maturity of the loan.

Corrigendum to the Budget of the Government of Bombay for 1935-36.

In the heading of schedule of demands for grants at page 11, *for* the words "as passed by" *substitute* the words "submitted for the vote of".

FINANCE DEPARTMENT :
Bombay Castle, 12th February 1935.

C. G. FREKE,
Financial Secretary to Government.

[*Price*—Pies 6 *or* 1*d*.]

Bk H 1126

Schedule of Demands for grants of the Government of Bombay for the year 1935-36 as passed by the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
		A.—Expenditure from Revenue.			
1	Hon'ble the Revenue and Finance Member.	Land Revenue—Reserved	5, Land Revenue... Refunds ...	5,00	54,54
			Other expenditure...	49,54	
2	Hon'ble the Minister for Education.	Excise—Transferred	6, Excise ... Refunds ...	4,67	46,67
			Other expenditure...	42,00	
3	Hon'ble the Revenue and Finance Member.	Stamps—Reserved	7, Stamps ... Refunds ...	1,96	4,30
			Other expenditure...	2,34	
4	Hon'ble the Minister for Local Self-Government.	Forest—Transferred	8, Forest ... Refunds ...	13	27,54
			Other expenditure...	27,41	
5	Do. ...	Forest Capital Outlay—Transferred ...	8A, Forest Capital Outlay Charged to Revenue.	64	64
			52-A, Capital Outlay on Forests ...		
6	Hon'ble the Minister for Education.	Registration—Transferred	9, Registration ... Refunds ...	5	6,45
			Other expenditure...	6,40	
7	Hon'ble the Revenue and Finance Member.	Scheduled Taxes—Reserved	9A, Scheduled Taxes. Refunds ...	7	35
			Other expenditure...	28	
8	Hon'ble the Home and General Member.	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct*—Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' Refunds ...	8	78,03
			Working expenses...	60,15	
			Other expenditure—Public Works ...	17,40	
			Civil ...	40	
9	Hon'ble the Revenue and Finance Member.	Interest on ordinary debt—Reserved ...	19, Interest on ordinary debt ...	19	19
10	Do. ...	General Administration—Reserved ...	22, General Administration—Except Heads of Provinces—Ministers.	90,62	90,62
11	Do. ...	General Administration—Transferred ...	22, General Administration—Heads of Provinces—Ministers.	1,01	1,01
12	Hon'ble the Home and General Member.	Administration of Justice—Reserved ...	24, Administration of Justice. Refunds ...	1,04	63,73
			Other expenditure...	62,69	
13	Do. ...	Jails and Convict Settlements—Reserved ...	25, Jails and Convict Settlements. Refunds ...	1	20,81
			Other expenditure...	20,80	
14	Do. ...	Police—Reserved	26, Police ... Refunds ...	1	1,68,04
			Other expenditure...	1,68,03	
15	Do. ...	Ports and Pilotage—Reserved	27, Ports and Pilotage ...	1	1
16	Hon'ble the Minister for Education.	Scientific Departments—Transferred ...	30, Scientific Departments ...	91	91
17	Hon'ble the Home and General Member.	Education—Reserved	31, Education	5,12	5,12
18	Hon'ble the Minister for Education.	Education—Transferred	31, Education ... Refunds ...	2	1,69,29
			Other expenditure...	1,69,27	
19	Hon'ble the Home and General Member.	Medical Services—Reserved	32, Medical	6	6
20	Hon'ble the Minister for Local Self-Government.	Medical Services—Transferred	32, Medical ... Refunds ...	8	43,36
			Other expenditure...	43,28	
21	Do. ...	Public Health—Transferred	33, Public Health... Refunds ...	2	22,52
			Other expenditure ..	22,50	
22	Hon'ble the Minister for Education.	(*a*) Agriculture ... and (*b*) Civil Veterinary Services. } Transferred.	34, Agriculture ... Refunds ...	1	25,47
			Other expenditure...	25,46	
23	Do. ...	Industries—Transferred	35, Industries	3,95	3,95
24	Hon'ble the Home and General Member.	Miscellaneous Departments—Reserved ...	37, Miscellaneous Departments. Refunds ...	5	5,71
			Other expenditure .	5,66	
25	Hon'ble the Minister for Education.	Miscellaneous Departments—Transferred ...	37, Miscellaneous Departments. Refunds ...	...	1,59
			Other expenditure...	1,59	
26	Hon'ble the Revenue and Finance Member.	Civil Works—Reserved	41, Civil Works	2,44	2,44
27	Hon'ble the Minister for Local Self-Government.	Civil Works—(Partly Reserved and Partly Transferred).	41, Civil Works ... Refunds ...	20	1,27,52
			Other expenditure...	(*a*) 1,27,32	

Number of demand.	Designation of the Member or Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
		A.—Expenditure from Revenue—contd.			
28	Hon'ble the Home and General Member.	BombayDevelopment Scheme—Reserved ...	42, Bombay Development Scheme. { Refunds ... / Other expenditure .	... / 3,22	3,22
29	Hon'ble the Revenue and Finance Member.	Superannuation Allowances and Pensions—Reserved.	45, Superannuation Allowances and Pensions. { Refunds ... / Other expenditure...	3 / 93,58	93,61
30	Do. ...	Commutation of pensions financed from ordinary revenue—Reserved.	45A, Commutation of pensions financed from ordinary revenue.	1,19	1,19
31	Hon'ble the Home and General Member.	Stationery and Printing—Partly Reserved and Partly Transferred.	46, Stationery and Printing. { Refunds ... / Other expenditure...	1 / 12,36	12,3
32	Hon'ble the Revenue and Finance Member.	Miscellaneous—Reserved	47, Miscellaneous ... { Refunds ... / Other expenditure...	1,70 / 21,23	22,9
33	Hon'ble the Minister for Local Self-Government.	Miscellaneous—Transferred	47, Miscellaneous ... { Refunds ... / Other expenditure...	2 / 5,32	5,3
34	Hon'ble the Revenue and Finance Member.	Extraordinary charges—Reserved ...	52, Extraordinary charges. { Refunds ... / Other expenditure .	27 / 20	4
		Expenditure in England.			
35	Do. ...	Secretary of State—Reserved and Transferred. High Commissioner—Reserved and Transferred.	...	6,32	6,3
			Total ...		11,16,3
		B.—Expenditure charged to Capital.			
36	Hon'ble the Home and General Member.	Irrigation except Lloyd Barrage—Reserved .	55, Construction of Irrigation Works ...	8,28	8,2
37	Do. ...	Lloyd Barrage and Canals Construction—Reserved.	Do. do. ...	41,43	41,4
38	Hon'ble the Minister for Local Self-Government.	Public Health—Transferred ...	56A, Capital Outlay on improvements of Public Health.	1,65	1,6
39	Hon'ble the Home and General Member.	Bombay Development Scheme—Reserved...	59, Bombay Development Scheme ...	4,03	4,03
40	Hon'ble the Minister for Local Self-Government.	Public Works Department—Transferred ...	60, Capital Outlay for Civil Works (P. W.)...	2,24	2,24
41	Hon'ble the Revenue and Finance Member.	Other Provincial expenditure—Reserved ...	60A, Other Provincial Works not charged to Revenue.	2	2
42	Do. ...	Payments of commuted value of pensions—Reserved.	60B, Payments of commuted value of pensions.	10,33	10,33
43	Do. ...	Payments to retrenched personnel—Reserved.	61, Payments to retrenched personnel ...	(b) 1	(b) 1
			Total ...		67,99
		C.—Expenditure under Debt, Deposits and Remittance Head.			
44	Do. ...	Loans and Advances bearing interest—Reserved.	Loans and Advances by Provincial Government.		6,07,55

Note.—'Refunds' will, in each case, be found in the White Book under the corresponding Revenue head of account.

(*a*) This demand is made up as shown below:—

41, Civil Works—(Transferred)		90,10
41, Civil Works—(Reserved)—		
Establishment	50	
Tools and Plant	3	53
XIII—*Deduct*—Working Expenses—		
Establishment	20,42	
Tools and Plant	66	21,08
15, Other Revenue Expenditure—		
Establishment	3,38	
Tools and Plant	22	3,60
42, Bombay Development Scheme—		
Establishment	23	
Tools and Plant	1	24
55, Construction of Irrigation Works (including Lloyd Barrage and Canals Construction)—		
Establishment	10,59	
Tools and Plant	69	11,28
60, Civil Works—Provincial—		
Establishment	46	
Tools and Plant	8	49
		1,27,32

(*b*) This is a token demand as the net expenditure is a minus figure.

INTRODUCTORY NOTE.

1. Attention is invited to the statistical tables Nos. I and II which are intended to put into a comparable shape the progress of revenue and expenditure. It is difficult to compare the published accounts of one year with another because of the changes of accounting method which have been introduced from time to time. These tables eliminate most of the changes, so that the figures show more accurately the actual course of expenditure and revenue. It will be understood that the figures in these tables are only comparable with figures in the same set of tables and cannot be compared with the published accounts, nor with other tabular statements not adjusted with the same completeness.

2. The following tabular statements summarise the financial history of the Presidency from 1921-22 onwards. As statements I and II give in detail the adjusted revenue and expenditure of previous years, so actual accounts figures are shown in these statements without any adjustment for changes in accounts classifications :—

A—Revenue and Expenditure (charged to Revenue).

(Lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35 Revised	1935-36 Budget
Revenue ...	13,11	14,17	14,53	14,99	15,59	14,86	15,34	15,26	15,92	13,81	14,82	15,25	14,61	14,19	14,61
Expenditure...	15,02	13,53	14,24	14,72	16,50	16,52	15,63	15,60	15,81	15,62	15,29	14,99	14,44	14,36	14,63
Surplus (+) or deficit (−) ...	−1,91	+64	+29	+27	−91	−1,66	−29	−34	+11	−1,81	−47	+26	+17	−17	−2

B—Final Balances (including Debt Heads).

(Lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35 Revised	1935-36 Budget
Opening balance	3,06	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	2	...	12	39	12
Revenue surplus (+) or deficit (−) ...	−1,91	+64	+29	+27	−91	−1,66	−29	−34	+11	−1,81	−47	+26	+17	−17	−2
	1,15	2,78	4,02	5,15	4,33	3,73	2,53	92	1,12	−40	−45	26	29	22	10
Debt heads surplus (+) or deficit (−) ...	+99	+95	+86	+ 9	+1,06	−91	−1,27	+9	+29	+42	+45	−14	+10	−10	−20
Closing balance .	2,14	3,73	4,88	5,24	5,39	2,82	1,26	1,01	1,41	2	...	12	39	12	−10*
Famine Fund ...	...	61	94	1,44	1,95	2,42	2,02	1,71	1,04	75	75	75	75	75	75
Grand Total—Closing balance.	2,14	4,34	5,82	6,68	7,34	5,24	3,28	2,72	2,45	77	75	87	1,14	87	65

*Rupees ten lakhs underborrowsd in expectation of savings under various heads. If this expectation is realised, the closing balance will be raised to Rs. 75 lakhs.

3. Statement C gives a general analysis of the distribution of the Presidency's expenditure next year in comparison with that at the beginning of the reforms. The year 1922-23 has been taken for comparison instead of 1921-22, because owing to the introduction of the reforms many changes in accounts classification were made that year which make detailed comparisons unreliable.

The comparison illustrates (*a*) the large rise in unavoidable charges (debt and pensions) and (*b*) that the fundamental cost of administration (mainly general administration and law and order departments) has been much reduced and that much of that decrease has been transferred to expenditure on beneficent activities (education, medical, public health and agriculture).

STATEMENT C.

(In lakhs of rupees)

	1922-23.	1935-36.	Increase (+) Decrease (—)
I.—Administration charges—			
(*a*) Fundamental charges—			
(1) Land Revenue and General Administration	1,91	1,76	-15
(2) Police	1,69	1,76	+7
(3) Jails	27	22	-5
(4) Justice	66	70	+4
(*b*) Ancillary charges—			
(1) Stationery and printing	15	12	-3
(2) Civil Works	1,14	94‡	-20
Total of Administration charges ...	5,82	5,50	-32
II.—Unavoidable charges—			
(1) Debt charges (net amount debited to revenue)	72	2,07†	+1,35
(2) Pensions	55	1,27	+72
Total of Unavoidable charges ...	1,27	3,34	+2,07
III.—Beneficent activities of the State—			
(1) Education—			
Primary	1,00	1,16	+16
Other	71	64	-7
	1,71	1,80	+9
(2) Medical	44	47	+3
(3) Public Health	17	24	+7
(4) Agriculture	23	27	+4
(5) Industries	3	4	+1
(6) Bombay Development Scheme	.....	4	+4
Total of Beneficent activities ...	2,58	2,86	+28
IV.—Miscellaneous—			
(*a*) (1) Scientific Departments	1	1	... ...
(2) Miscellaneous Departments	5	8	+3
(3) Ports and Pilotage	2	.....	-2
(4) Miscellaneous	11	26*	+15
(5) Expenditure in England (other than pensions) ...	17	19	+2
(*b*) Contributions to Central Government	56	.....	-56
Total of Miscellaneous charges ...	92	54	-38

Notes.—1. The figures in this table are actual accounts figures for 1922-23 with the omission of charges on account of "Assessment of alienated lands *less* quit rents", and budget estimates for 1935-36.

2. This statement does not present the expenditure of departments which are primarily revenue-earning such as Excise, Forest, Stamps, etc.

* 15 lakhs under this head is on account of tobacco revenue in Bombay City, namely (13) net revenue passed on to the Bombay Mnnicipal Corporation and (2) cost of collection.

† 55 lakhs of the increase is due to Barrage interest counterbalanced by land sales (45) and net additional revenue (10) from the Barrage.

‡ 18 lakhs under this head will be met from petrol-tax revenue.

4. *Pension Charges* are still increasing and there is as yet no indication when the full pension cost of the improved scales of pay introduced in the years 1920-22 will be reached. Figures of expenditure under this head are as follows :—

	Paid in India.	Paid in England.	Total.
	Lakhs.	Lakhs.	Lakhs.
1930-31	61	16	77
1931-32	72	18	90
1932-33	81	18	99
1933-34	87	20	107
1934-35 (budget)	97	20	117
1934-35 (revised)	94	22	116
1935-36 (budget)	100	23	123

A special examination is being made of the more important differences between the Bombay Pension Rules and those contained in the Civil Service Regulations in order to ascertain the reasons for the very large increase in pension charges paid in India between the years 1920-21 and 1933-34.

5. *Emergency cut in pay.*—The emergency cut of 10 per cent. in force during three months of 1931-32 and the whole year of 1932-33 lessened expenditure by 8 and 32 lakhs in the respective years. The 10 per cent. cut for one month and 5 per cent. cut for eleven months during 1933-34 reduced expenditure by 17½ lakhs, of which 17 lakhs was a revenue betterment and ½ lakh under the capital heads. The 5 per cent. cut throughout the year 1934-35 is estimated to benefit the revenue account by 15 lakhs and the capital account by 1 lakh. It has, however, now been announced that the Secretary of State has decided not to re-impose the cut in the salaries of the services under his control on its expiration on the 31st March 1935 and that the Government of India have taken similar action in respect of the Central Services. As in previous years, the Government of Bombay have decided to follow the policy adopted by the Government of India in this matter, and the cut imposed upon the pay of the Provincial and Subordinate Services will be discontinued from the 1st April next.

6. *Repayment of Bombay Development Loan.*—The Bombay Development Loan of 1920 will mature on the 1st November 1935. The total loan subscribed was 9,38,93 of which 2,43,93 was retained by Government and the balance of 6,95,00 was re-lent to the Presidency Corporations for development purposes. The Bombay Port Trust is repaying its share of 2,00,00 by equated instalments of principal and interest spread over 30 years and its annual principal repayments have been utilised towards the maintenance of the one per cent. sinking fund for the loan. The Bombay Municipality and the Improvement Trust have maintained their own sinking funds. The sinking fund maintained by Government is expected to amount to about 2,19,00 at the time when the loan matures and that of the Bombay Municipality to 42,33. From these two sources a total amount of 2,61,33 will be available in November next for the repayment of the loan. Of the balance of 6,77,60 the amount due from Government will be 77,40 and that from the Presidency Corporations will be 6,00,20. These amounts have been included in the borrowing programme, *vide* the section dealing with "Debts, deposits and advances". The fact that the loan matures on the 1st November next will not bring any relief in respect of interest charges in 1935-36 as by the terms on which the loan was raised a full year's interest will be due to be paid in that year, the instalment dates being the 1st May and the 1st November.

The following paragraphs deal with the main figures of the last, current and next years.

Accounts 1933-34.

7. The closing balance of the year 1933-34 anticipated in the final budget estimates of the current year to be 97 lakhs improved to 114 lakhs as the result of an improvement of 13 lakhs in the revenue account and a net improvement of 4 lakhs under capital and debt heads. There was a net reduction of 6 lakhs in revenue receipts and a net reduction of 19 lakhs in expenditure debitable to revenue, after excluding the assessments of alienated lands less quit rents, barrage land sales, net additional revenue of barrage canals, barrage interest met from revenue, and tobacco tax in Bombay City, as these items balance on both sides of the account. The chief decrease in revenue was 13 lakhs in the combined land and irrigation revenue of Sind, mainly owing to increased irrigation working expenses, counterbalanced by increased realisations under excise (3 lakhs), forest (2 lakhs), Bombay Development Scheme (2 lakhs) and miscellaneous (2 lakhs). The reductions in expenditure were spread over many heads, the more important being interest (6 lakhs), due to conversion operations and largely counterbalanced by correspondingly less recoveries (4 lakhs) from Presidency Corporations, civil works (3 lakhs) and pensions (3 lakhs).

1934-35.

8. The current year's opening balance was therefore 114 lakhs of which 75 lakhs is the statutory balance in the Famine Relief Fund. The final budget estimates provided for a revenue deficit of 10 lakhs and no provision was made for debt repayment. The revenue position has been worsened by nearly 7 lakhs, mainly as a result of the provision for payment to the Government of India of the debt instalments due to be paid in the current year (13 lakhs). Excluding the five items mentioned in the preceding paragraph which appear on both sides of the account, there is a net decrease of 2 lakhs in revenue receipts. The chief item under which less receipts are expected is excise (16 lakhs), owing to the extension of the instalment system in Bombay City, counterbalanced by increased realisations under forest (5 lakhs), irrigation (9 lakhs) and extraordinary receipts (3 lakhs). The expenditure side of the estimates has increased by 5 lakhs, due to the provision of 13 lakhs for debt repayment partially counterbalanced by a net betterment of 8 lakhs spread over various other heads.

1935-36.

9. The revenue budget estimates for next year, excluding the extraordinary revenue from the sale of certain securities formerly held in various High Court funds and now transferred to Government, are as follows :—

	Lakhs.
Revenue receipts	14,33·3
Expenditure debitable to revenue	14,62·6
Revenue deficit	−29·3

The true deficit is 29 lakhs. It is estimated that the sale of the securities mentioned above will yield about 27·3 lakhs, thus reducing the deficit to 2 lakhs. These figures include 16 lakhs for debt repayment to the Central Government.

In comparison with the budget estimate of the current year, the revenue expenditure estimates for 1935-36 have been increased by the following unavoidable items :—

16 lakhs	...	... debt repayment
14 lakhs	...	... restoration of the pay cut
6 lakhs	...	... increase in pension charges
1 lakh	...	... Karachi Town Planning Scheme No. II (Garden quarter)

and by the provisions made for the following items :—

1 lakh	...	...	Weights and Measures Act
1 lakh	...	...	grants-in-aid to District Local Boards for local public works
1 lakh	...	...	addition to the Bombay City Police Force
2 lakhs	...	...	Silver Jubilee celebrations

together with the following items balanced by equal revenue increases :—

10 lakhs	...	...	barrage interest met from net additional revenue on barrage canals
5 lakhs	...	...	barrage interest met from land sales
2 lakhs	...	...	petrol tax works.

The above items account for increased expenditure to the extent of 59 lakhs.

The expenditure estimates for 1935-36 (excluding interest on the borrowings of the Presidency Corporations which are entered on both sides of the account) amount to 13,45 lakhs as compared with 13,00 lakhs in the current year's budget after excluding the item of " assessment of alienated lands *less* quit rents " an increase of only 45 lakhs despite the increases mentioned in the preceding paragraph amounting to 59 lakhs.

10. The estimates of land revenue and irrigation receipts do not take into account the effect on land revenue collections of the cold weather experienced in January last, as sufficient information was not available when these estimates were framed.

11. These estimates take account of the renewal of the Finance Act, 1932 (30 lakhs) and the Bombay (District) Tobacco Act, 1933 (5 lakhs).

C. G. FREKE,

7th February 1935. Financial Secretary to Government.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules, the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account during the current year or during next year.

III, Salt.

	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Revenue	7	..	3	..

2. Intimation regarding the extension of the Salt (Additional Import Duty) Act, 1931, up to 30th April 1935 was received by this Government in April 1934. No estimate of revenue for the year 1934–35 could therefore be taken into account in the current year's budget. It is expected that this Government will receive 3 during the current year as its share on this account.

No provision has been made for next year as no intimation regarding the further extension of the Act has been received as yet.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(1) Ordinary revenue	4,98,15	4,86,44	5,05,00	5,05,00
(2) Miscellaneous	5,11	5,70	5,15	5,00
(3) Sale proceeds of waste lands and redemption of land tax	1,22	95	1,40	1,20
Total ..	5,04,48	4,93,09	5,11,55	5,11,20
Deduct—Portion of Land Revenue credited to "XIII and XIV—Irrigation" ..	—1,18,92	—1,09,31	—1,27,98	—1,28,08
Net Total ..	3,85,56	3,83,78	3,83,57	3,83,12
(4) Assessment of alienated lands less quit rents	..	96,35	..	..
(5) Recoveries on account of survey and settlement charges	3,41	3,00	3,50	3,50
(6) Recoveries of overpayments	26	7	15	11
(7) Collection of payments for services rendered.	70	28	65	70
Total, Land Revenue ..	3,89,93	4,83,48	3,87,87	3,87,43
Deduct—Refunds ..	—4,83	—5,50	—5,00	—5,00
Total ..	3,85,10	4,77,98	3,82,87	3,82,43

Expenditure—(Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(1) Charges of Administration	23,37	23,34	23,35	24,28
(2) Survey and Settlement	1,08	1,16	94	94
(3) Land Records	23,33	24,02	23,33	24,39
(4) Assignments and Compensations ..	14,88	14,18	14,40	14,50
(5) Charges on account of Encumbered Estates.	18	2	2	—1
(6) Expenditure in England—Stores ..	..	18	19	21
Total ..	62,84	62,90	62,23	64,31

Revenue.

3. *Revised Estimate*, 1934–35.—The increase of 18,56, in the revised as compared with the budget estimate for the current year under " Ordinary revenue ", which is inclusive of portion of land revenue due to irrigation, is mainly due to extensive cultivation owing to the functioning of Barrage canals. The portion of land revenue due to irrigation is subsequently transferred to irrigation heads (XIII and XIV—Irrigation). Under " Miscellaneous " there is a decrease of 55 due to a fall in the receipts from the Photozinco Press and other miscellaneous receipts. This decrease is more than counterbalanced by larger receipts under " Sale proceeds of waste lands, " Recoveries on account of Survey and Settlement Charges," and " Collection of payments for services rendered ".

The decrease in the revised estimate of the current year and the budget estimate of next year as compared with the budget estimate of the current year under the major head as a whole is due to the omission of the entry " Assessment of alienated lands less quit rents " from this head and from the head 22, General Administration—Reserved. It has been decided with the sanction of the Secretary of State that this entry should be omitted as it is merely a book entry appearing on both sides of the accounts.

4. *Budget Estimate*, 1935–36.—The increase of 18,56 in the budget of 1935–36 as compared with the budget estimate of 1934-35 under " Ordinary revenue " is due to the same reasons as those specified in the preceding paragraph. The increase is counterbalanced by a larger *deduct* entry under " portion of land revenue due to irrigation ", which is credited to the irrigation heads.

Expenditure.

5. *Revised Estimate*, 1934–35.—The revised estimate under the major head stands at 62,23, as against the total budget estimate of 62,90. The decrease is mainly due to (1) less expenditure under Pot Hissa measurement operations and the cost of boundary marks recoverable from landholders ; and (2) the non-adjustment of + 20 under " Survey and Settlement," as it has been decided that no debit should be given to 5, Land Revenue on account of the Assistant Revenue Officer, Lloyd Barrage and Canals Construction, as he is no longer doing settlement work. The decrease is however partially counterbalanced by larger expenditure under " Assignments and Compensations " due to payment of past arrears.

6. *Budget Estimate*, 1935–36.—The increase in the next year's budget as compared with the budget estimate of the current year is due to (1) the transfer of 93 to this head on account of the new item of expenditure under " 33, Public Health " in connection with the Karachi Town Planning Scheme No. II—(Garden Quarter), (2) the reopening of the Tapedars' Training School, Hyderabad, (3) larger provision under " Assignments and compensations ", and (4) allowance having been made for the emergency cut in pay for one month only instead of for the whole year.

VI and 6, Excise.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Country spirits	1,86,43	1,82,00	1,62,00	1,79,35
Country fermented liquor	61,59	61,19	62,30	62,32
Malt liquors	34	26	26	25
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	28,18	27,69	28,60	26,92
Receipts from commercial spirits including denatured spirits and medicated wines ..	5,78	5,75	5,75	5,62
Opium	28,34	28,00	28,10	27,66
Hemp and other drugs	26,86	26,00	26,50	26,20
Recoveries of investments in Government commercial undertakings	30	..	4	..
Fines, confiscations and miscellaneous ..	2,43	2,03	2,20	2,03
Recoveries of overpayments	12	..	2	..
Collection of payments for services rendered ..	9	2	8	9
Distilleries	27,83	25,21	25,54	26,30
Deduct—Refunds ..	—3,92	—5,44	—5,00	—4,67
Total ..	3,64,37	3,52,71	3,36,39	3,52,07

Expenditure (Transferred).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Superintendence	1,21	1,20	1,14	1,16
District Charges	16,85	16,85	16,64	16,92
Cost of opium supplied to Excise Department..	4,51	3,95	3,95	3,56
Distilleries	12,70	13,03	12,84	11,68
Excise compensations	12,89	12,39	11,93	10,46
Expenditure in England—Stores	..	3	..	1
Total ..	48,16	47,45	46,50	43,79

Revenue.

7. *Country spirits.*—The current year's revised estimate shows a decrease of 20,00 as compared with the budget estimate due to a reduction in consumption and the postponement of recovery of part of the revenue which would have been realized in the current year owing to the introduction in the Town and Island of Bombay from 1st April 1935 of the system of payment of licence fees by instalments instead of in one lump sum as hitherto. The decrease in the ensuing year's budget estimate as compared with the current year's estimate is due to the anticipated lower consumption of country spirit.

8. *Country fermented liquor.*—The increase in the current year's revised and next year's budget estimates as compared with the budget estimate of the current year is due to larger receipts anticipated from tree tax and licence fees.

9. *Wines and spirits.*—The increase of 91 in the revised estimate as compared with the current year's budget estimate is due to larger receipts from duty and licence fees on foreign liquor. The decrease of 1,68 in the ensuing year's estimate as compared with the current year's revised is due to smaller receipts anticipated under duty and licence fees.

10. *Opium.*—The ensuing year's budget estimate shows a decrease of 44 as compared with the current year's revised estimate due to an anticipated fall in consumption.

11. *Hemp and other drugs.*—The increase of 50 in the current year's revised estimate as compared with the budget estimate is due to larger receipts from duty on ganja and charas, partially counterbalanced by smaller receipts from duty on bhang and licence fees. The ensuing year's estimate follows the current year's budget estimate.

12. *Fines, confiscations and miscellaneous.*—The increase of 17 in the revised as compared with the current year's budget estimate is due to larger receipts under " Gain on liquor " in Sind and under " Fines " in the Presidency proper. The ensuing year's estimate follows the current year's budget estimate.

13. *Collection of payments for services rendered.*—The current year's revised and next year's budget estimates are based on past actuals.

14. *Distilleries.*—This minor head deals with the receipts of the Nasik and Dhadgaon Distilleries. The increase of 33 in the current year's revised as compared with the budget estimate is due to larger receipts under " Sale of spirits " and " Coopering receipts ". The increase of 76 in the ensuing year's estimate as compared with the current year's revised estimate is due to larger receipts anticipated under " Sale of spirits ".

15. *Refunds.*—The expenditure under this minor head is of a fluctuating character. The decrease of 44 in the current year's revised as compared with the budget estimate is based on the progress of actuals. The decrease of 33 in the ensuing year's estimate as compared with the current year's revised estimate is due to less expenditure anticipated in that year.

Expenditure.

16. *Superintendence.*—This minor head includes provision for the Commissioner of Excise and his Personal Assistant and establishment and the Chief Accounts Officer of Excise and his establishment. The decrease in the current year's revised as compared with the current year's budget estimate is due to the recovery from the Central Government of the contribution on account of the supervision charges of the Commissioner of Excise in connection with the imposition of excise duty on sugar and matches. The slight increase in the ensuing year's estimate as compared with the current year's revised estimate is due to the fact that allowance has been made for the emergency cut in pay for one month only.

17. *District charges.*—This minor head records the expenditure on account of the excise staff employed in the Town and Island of Bombay and the mofussil. The decrease of 21 in the current year's revised as compared with the budget estimate is due to savings in the provision for the pay of establishment. The increase of 28 in the ensuing year's estimate as compared with the current year's revised estimate is due to larger provision (1) for the pay of establishment as allowance has been made for the emergency cut in pay for one month only, partially counterbalanced by reduced provision for pay of officers and establishment in the Presidency proper owing to the retirement of some officers and reduction of establishment and (2) for ordinary travelling allowance owing to the removal of restrictions on touring of the constabulary staff, partly counterbalanced by smaller provision for contingencies.

18. *Cost of opium supplied to Excise Department.*—The ensuing year's budget shows a decrease of 39 as compared with the current year's budget and revised estimates, in view of the fact that a part of the stock of opium required for the next year will be purchased during the current year.

19. *Distilleries.*—This minor head includes provision for the expenditure on account of the Nasik and Dhadgaon Distilleries. The decrease of 19 in the current

year's revised as compared with the budget estimate is due to smaller expenditure under "Contingencies" of the Nasik Distillery, partially counterbalanced by increased expenditure under the same head of the Dhadgaon Distillery. The decrease of 1,16 in the ensuing year's budget as compared with the revised estimate of the current year is due to absence of provision for the depreciation fund and smaller provision for contingencies.

20. *Excise compensations.*—The decrease of 46 in the current year's revised as compared with the budget estimate is due to less compensation to be paid to certain Indian States. The decrease of 1,47 in the next year's estimate as compared with the current year's revised estimate is due to less compensation to be paid to certain Indian States for the lease of their abkari revenue based on the actual receipts of past years and smaller provision on account of gain on liquor payable to certain States, partially counterbalanced by the provision for surplus amount to be paid to certain States in respect of their abkari and hemp drugs leases.

VII and 7, Stamps.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
A—Non-Judicial.				
Sale of stamps	75,78	73,76	77,04	74,47
Duty on impressing documents	3,92	2,14	2,43	2,53
Fines and penalties	32	36	50	36
Miscellaneous	4	25	25	26
Total, A—Non-judicial ..	80,06	76,51	80,22	77,62
Deduct—Refunds ..	—2,13	—73	—82	—78
Total ..	77,93	75,78	79,40	76,84
B—Judicial.				
Sale of stamps	79,45	81,40	77,80	80,28
Fines and Penalties	10	5	6	5
Miscellaneous	1	1	3	1
Total, B—Judicial ..	79,56	81,46	77,89	80,34
Deduct—Refunds ..	—1,14	—1,24	—1,29	—1,18
Total ..	78,42	80,22	76,60	79,16
Grand Total ..	1,56,35	1,56,00	1,56,00	1,56,00

Expenditure (Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
A—Non-Judicial.				
Superintendence	32	34	34	35
Charges for the sale of stamps	77	79	78	79
Cost of stamps supplied from the Central Stamp Stores	31	26	26	28
Total, A—Non-Judicial ..	1,40	1,39	1,38	1,42

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
B—Judicial.				
Superintendence	32	34	34	35
Charges for the sale of stamps	43	45	45	44
Cost of stamps supplied from the Central Stamp Stores	11	12	13	13
Total, B—Judicial ..	86	91	92	92
Grand Total ..	2,26	2,30	2,30	2,34

Revenue.

21. *A—Non-Judicial.*—The current year's revised estimate is higher than the budget estimate by 3,62. The increase is mainly due to the improvement of receipts in Bombay City under the sub-heads Bills of Exchange stamped with special adhesive stamps, Foreign Bills, Brokers' notes stamps and Share Transfer Stamps. The next year's estimate is less than the current year's revised by 2,56. This is due to the fact that the improvement in receipts from Share transfer stamps, Foreign Bills, and Broker's notes Stamps during the current year is unusual and is not expected to continue.

22. *B—Judicial.*—The current year's revised estimate is less than the budget estimate by 3,62. The decrease in receipts is expected in areas outside Bombay City. This decrease is unusual and the next year's estimate is placed higher than the current year's revised by 2,56 on the basis of the average of the actuals of the past three years.

Expenditure.

23. The increase of 4 in the next year's budget estimate as compared with the current year's budget estimate is chiefly due to the increase in the manufacturing rates of stamps and the provision made for the discontinuance of the emergency cut in pay.

VIII and 8, Forest.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Timber and other produce removed from the forests by Government agency	14,79	13,51	13,18	13,09
Timber and other produce removed from the forests by consumers or purchasers ..	35,80	30,99	36,29	34,50
Drift and Waif wood and confiscated forest produce	3	3	4	3
Revenue from forests not managed by Government	18	28	29	23
Miscellaneous	3,61	3,62	3,38	3,48
Total ..	54,41	48,43	53,18	51,33
Deduct—Refunds	—11	—13	—18	—13
Total ..	54,30	48,30	53,00	51,20

Expenditure (Transferred).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
General Direction	68	62	63	76
Conservancy, Maintenance and Regeneration ..	9,70	10,63	10,38	9,28
Establishments	20,78	20,42	20,36	20,94
Interest on Capital Outlay	98	1,04	1,00	1,04
Total ..	32,14	32,71	32,37	32,02

Revenue.

24. *Timber and other produce removed from the forests by Government agency.*—The decrease (33) in the revised estimate, as compared with the current year's budget estimate, is due to (*a*) low prices for hirda and less babul available for sale, (*b*) the jungle-wood from certain coupes in the Southern Circle being sold standing and (*c*) coupes in Sind not being worked departmentally.

25. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase (5,30) in the revised estimate, as compared with the current year's budget estimate, is due to realization of better prices for standing coupes in all Circles. The decrease (1,79) in the ensuing year's budget as compared with the current year's revised estimate is due to the fact that the standing coupes and minor produce will not realize as high prices next year as were realized in the current year.

26. *Miscellaneous.*—The decrease (24) in the revised estimate as compared with the current year's budget estimate is due to the fact that owing to low abkalani less area was brought under rabi cultivation.

Expenditure.

27. *General Direction.*—The increase (1) in the revised estimate as compared with the current year's budget estimate is due to extensive touring of the Chief Conservator.

The increase (13) in the ensuing year's estimate as compared with the current year's revised estimate is due to larger number of students under training and to the fact that allowance has been made for the continuance of the emergency 5 per cent. cut for one month only.

28. *Conservancy, Maintenance and Regeneration.*—The decrease (25) in the revised as compared with the budget estimate is due to the curtailment of departmental exploitation of timber and fuel in all circles for want of demand and to reduction in the depôt establishment and observance of economy in expenditure in marking coupes.

The decrease (1,10) in the next year's budget as compared with the current year's revised estimate is due to a further curtailment of departmental exploitation in consequence of the slump in the timber trade.

29. *Establishments.*—The increase (58) in the ensuing year's budget as compared with the current year's revised estimate is due to annual increments, and to the fact that allowance has been made for the continuance of the emergency 5 per cent. cut for one month only.

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8-A, Forest Capital Outlay charged to Revenue—(Transferred).

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
Amount transferred from the head "52-A, Capital Outlay on Forests"	64	59	59	64

30. See remarks under "52-A, Capital Outlay on Forests not charged to Revenue".

IX and 9, Registration.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Fees for registering documents	15,75	15,71	15,84	15,85
Fees for copies of registered documents ..	33	35	35	34
Miscellaneous	17	19	13	16
Total ..	16,25	16,25	16,32	16,35
Deduct—Refunds	— 4	— 5	— 5	— 5
Net Total ..	16,21	16,20	16,27	16,30

Expenditure (Transferred).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Superintendence	34	35	35	36
District Charges	5,72	5,74	5,74	5,85
Expenditure in England—Stores	..	19	17	19
Total ..	6,06	6,28	6,26	6,40

Revenue.

31. The increase of 7 in the revised estimate for the current year as compared with the budget estimate is due to better progress of receipts from fees for registering documents partly counterbalanced by a fall in the miscellaneous receipts.

Expenditure.

32. The reduction of 2 in the current year's revised estimate as compared with the budget estimate is due to less expenditure on stores purchased in England. The increase of 14 in the next year's estimate as compared with the current year's revised estimate is mainly due to the fact that allowance has been made for the continuance of the emergency 5 per cent. pay cut for one month only.

IX-A and 9-A, Scheduled Taxes.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Entertainment Tax	8,60	7,40	8,20	8,00
Betting Tax—				
Totalisator	8,53	9,52	8,22	8,75
Bookmakers	1,99	1,65	1,70	1,70
Total ..	19,12	18,57	18,12	18,45
Deduct—Refunds	—7	—7	—7	—7
Total ..	19,05	18,50	18,05	18,38

Expenditure (Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Entertainment Tax	20	22	22	22
Betting Tax	9	6	..	6
Total ..	29	28	22	28

Revenue.

33. *Entertainment Tax.*—The increase of 80 in the current year's revised estimate, as compared with the budget estimate, is due to better receipts in Bombay City and in the mofussil except in the Northern Division where there was a slight fall. The next year's estimate is less than the current year's revised by 20 but this is due to the former being based on the past actuals after deducting from them the additional receipts derived from special entertainments not likely to recur.

34. *Betting Tax—Totalisator.*—The current year's revised estimate is less than the budget estimate by 1,30 owing chiefly to the smaller attendance at the races on account of the general depression. In view of the past actuals the next year's estimate has, however, been raised somewhat.

Expenditure.

35. *Betting Tax.*—The variation of 6 between the current year's budget and revised estimates is due to the fact that remuneration of 6 to the Secretary, Western India Turf Club, for collecting the betting tax will, in future, be paid in the April of the following year. This procedure has been adopted as the Western India Turf Club used to submit their bill very late in March or even in the April of the succeeding year thereby causing the provision made for their remuneration to lapse. As, according to the new procedure, the remuneration earned by the Western India Turf Club during the current year will be paid next year, the current year's provision will not be utilised.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

36. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi*-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

37. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

38. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

39. The capital invested on the work includes (1) direct charges, i.e. cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e. capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e. balance of total interest over net revenue. This capital cost is commonly known as " sum at charge ".

40. As soon as the work commences to earn revenue a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

41. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a Capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e. sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive ", otherwise it is treated as " Unproductive ". If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

42. The capital expenditure on irrigation works is booked in the accounts under one major head, viz. " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Fund " and " B—Financed from ordinary Revenue " according to the source from which funds are provided.

The head " 16 " is, therefore, purely a transfer head. The net total of the major head " 55 ", after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

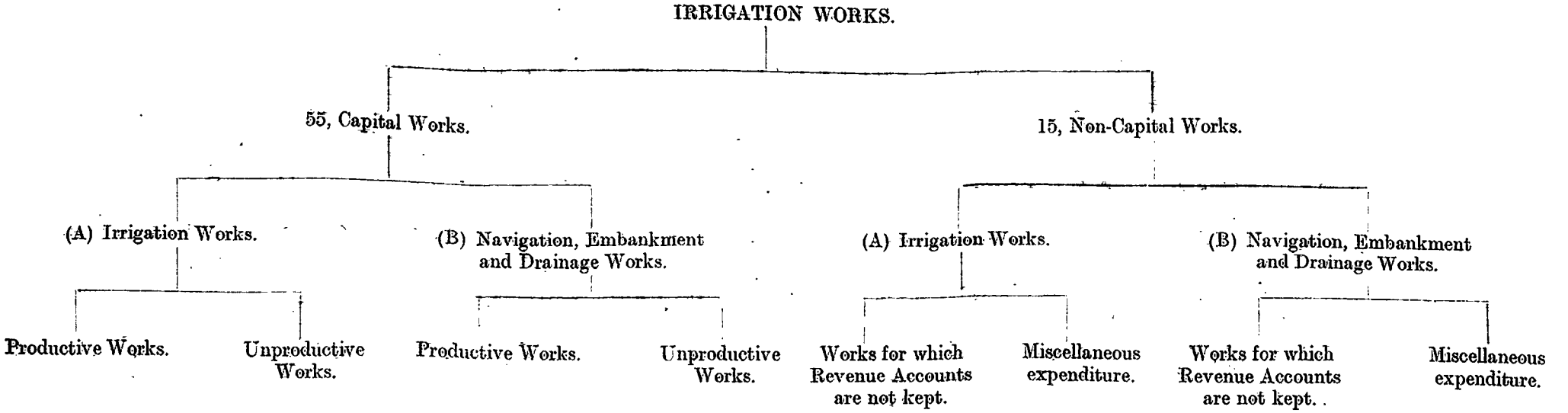
43. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept, " the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

44. In the budget estimates of revenue for Irrigation Works under the abovementioned head " XIII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

45. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XIII " before the *net* revenue is shown and that is the " refunds of revenue ". In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

46. The interest on capital expenditure met from ordinary revenues is shown under the head " 14—Interest on works for which Capital Accounts are kept ".

47. With reference to the second division of irrigation works, viz. works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi*-commercial works, and, therefore, they are shown under the expenditure head " 15 ". The only comparison here possible is that between the gross revenue (shown under revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous Expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the budget estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the *statement* of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi*-commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

48. The Province of Sind is situated beyond the influence of the South-West and North-East monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be overestimated. Prior to the construction of the Lloyd Barrage scheme nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao canal system receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the river water levels. The low water supplies in the winter season could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £10,000,000.

49. From 1932 the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage canals all of which will be perennial except the Rice canal. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis, the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres :—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

(*a*) *Lloyd Barrage and Canals Construction Project.*

50. This vast project, originally estimated to cost Rs. 18·35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project is to provide an assured supply to an area of about 1,830,000 acres in British territory which has hitherto been receiving an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 3,183,000 acres. Including the Khairpur State and the Nasirabad Tehsil in British Baluchistan the annual cultivation when final development is reached will be 5,453,000 acres. The scheme consists of a barrage across the Indus, situated about 3 miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North Western Canal, the Rice Canal, and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal at all stages of flow of the river. The expenditure incurred on this scheme to end of 1933-34 amounts to Rs. 19·68 crores and about Rs. 62 lakhs will be spent in 1934-35. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the Kharif season of 1932. A detailed note regarding the progress of work on this scheme has been printed separately.

(*b*) *Inundation Canals.*

51. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had

*According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

fallen into disuse. It was due to the initiative of Sir Bartle Frere, then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

52. *Begari Canal.*—The first canal to be so improved in 1855 was the Begari canal which takes off from the Indus on the right bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 8,200 cubic feet a second at its head. The total length of main and branch canals is some 249 miles. Rs. 25½ lakhs have been spent on this canal up to end of 1933–34.

53. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the *Maksudowah*, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871–72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a maximum discharge of about 5,970 cubic feet a second. Rs. 27·55 lakhs have been spent on this canal up to end of 1933–34.

54. *Unharwah.*—The Unharwah has its head some 35 miles below that off the Desert canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884–87. Rs. 8 lakhs have been spent on this canal up to the end of 1933–34. It has a maximum discharge of 2,860 cubic feet a second.

55. *Sind Canal.*—This canal system constructed at a cost of Rs. 8½ lakhs irrigates a portion of Sukkur Collectorate.

56. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. About Rs. 15 lakhs have been spent on this canal up to end of 1933–34.

57. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad District, the largest of the old Sind canal systems, was opened in 1861. Including branches and distributaries it has a total length of 1,040 miles; the maximum discharge of the main canal at head is over 11,000 cubic feet a second and about Rs. 65 lakhs have been spent on it up to end of 1933–34. The Fuleli is one of the few old canals in Sind which carries an appreciable supply of water all the year round. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

The other inundation canals, such as the Ghar, the Western Nara, the Dad, and the Nasrat have either been scrapped or short lengths thereof are being utilised for the Barrage canals system. The Jamrao and the Mithrao canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara river as a part of the Lloyd Barrage scheme.

Deccan and Gujarat.

58. Irrigation conditions in the Deccan and Gujarat are entirely different from those of Sind. The cultivation chiefly depends upon rainfall and advantage is taken of Irrigation mainly for growing valuable crops (e.g. sugarcane) or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation.

59. *Lower Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa

River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

60. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

In order to provide additional storage for the Poona Cantonment Water Works and to improve the regime of the canal between Khadakwasla and Poona, a project for remodelling the first 11 miles of the Mutha Right Bank Canal, at an estimated cost of Rs. 4·16 lakhs, was undertaken in 1930–31 and an expenditure of about Rs. 3¾ lakhs has been incurred to end of 1933–34. Half the cost of the work is debitable to the Poona Cantonment Water Works and the other half to the Mutha Canals. The work will be completed in 1935–36.

61. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

62. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira river and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha river without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

63. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

64. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and pick-up weir at Nandur-Madhmeshwar from which take off the Right and Left Bank canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

65. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara river at Bhandardara (*ii*) a pick-up weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as the " Wilson Dam".

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

66. *The Nira Right Bank Canal Project.*—The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi river, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz. the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal from the year 1924–25. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1933–34 against this estimate was

Rs. 445 lakhs and the probable expenditure in 1934–35 will be about Rs. 3½ lakhs. The project is expected to be completed in 1936–37 with a saving of about Rs. 32 lakhs on the sanctioned estimate.

67. *Nira Valley Development Project.*—This project was designed for the complete development of irrigation in the Nira Valley, and the scheme provided for widening and remodelling the Nira Left Bank Canal to irrigate an additional area of 19,000 acres together with the construction of a new dam at Vir to supplement the storage of 24,000 million cubic feet impounded by the Lloyd Dam at Bhatgar. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as being unnecessary. It is considered that by the economical distribution of water the existing storage at Bhatgar will be sufficient to meet all irrigation requirements in the Nira Valley, both on the old Nira Left Bank Canal and the new Right Bank Canal. The remodelling of the Nira Left Bank Canal, estimated to cost Rs. 26·7 lakhs, was started in 1925–26, and an expenditure of about Rs. 34 lakhs has been incurred to the end of 1933–34. The probable expenditure in 1934–35 will be about Rs. 1½ lakhs.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

68. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and of other canal produce (e.g. wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are termed " Gross revenue ") in order to show the " net revenue " earned.

69. The budget and revised estimates of revenue for the current year, together with the actuals for the last year, and the budget estimate of revenue for the ensuing year, are shown below :—

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Gross Revenue.				
Direct receipts	28,89	29,82	31,50	30,31
Portion of land revenue due to irrigation ..	1,04,18	94,70	1,13,50	1,13,50
	1,33,07	1,24,52	1,45,00	1,43,81
Deduct—Working Expenses	— 81,14	— 83,27	— 84,40	— 87,80
Lump sum provision for regrant of lapses ..	..	20	3	..
Deduct—Probable lapses in the budget year ..	..	— 20	— 3	..
Net Revenue ..	51,93	41,25	60,60	56,01

70. The revised estimate of gross revenue compared with the budget estimate for 1934–35 shows an increase of 20,48 which is made up of 1,68 under " Direct Receipts " and 18,80 under " Portion of land revenue due to Irrigation ". The increase under " Direct Receipts " is due to additional revenue anticipated on the Deccan Canals, while that under " Portion of land revenue due to Irrigation " is due to the progressive development of irrigation on the Barrage Canals.

The increase of 49 under " Direct Receipts " in the budget estimate for the ensuing year, compared with that for the current year and of 18,80 in the next year's budget estimate under " Portion of land revenue due to Irrigation ", compared with the current year's budget estimate, are due to the same reasons as have been given in the preceding paragraph.

71. The revised estimate of " Working Expenses " compared with the budget estimate for the current year shows an increase of 1,13 which is mainly due to (*a*) anticipated expenditure (50) on repairs to the Flood Protective Bund in Sind for which no provision was made in the budget, and (*b*) increase (48) in the provision for pensionary charges due to the revision of the rate for calculating these charges from 8·899 per cent. to 11·236 per cent.

72. The budget estimate of " Working Expenses " for the ensuing year shows an increase of 4,53 over the current year's budget estimate. The increase is made up of (*a*) 3,98 under " Establishment ", (*b*) 8 under " Tools and Plant ", and (*c*) 86 under " Pensionary charges ", partly counterbalanced by a decrease of 39 under " Works " and " Repairs ". The increases under (*a*) and (*b*) are

mainly due to the increased share of ordinary establishment and tools and plant charges of the Public Works Department debitable to the head XIII on a *pro-rata* basis, while the increase under "Pensionary charges" is partly due to increase under "Establishment" and partly to the revision of the rate for calculating pensionary charges from 8·899 per cent. to 11·236 per cent.

The next year's provision under the head XIII-Working Expenses has been distributed as under :—

—	Votable.	Non-votable.	Total.
Works	99	..	99
Repairs	49,17	..	49,17
Establishment—			
Ordinary on *pro-rata* basis	20,42	5,89	26,31
Special	7,70	2	7,72
Pensionary charges	2,29	66	2,95
Tools and Plant (ordinary)	66	..	66
Total ..	81,23	6,57	87,80

Details of these provisions are given in the Public Works Department budgets under the head XIII. For the purpose of obtaining the vote of the Legislative Council, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under 41-Civil Works—*vide* paragraph 204 of the "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly out of the total votable amount of 81,23 under the head XIII, the provisions of 20,42 and 66 for ordinary establishment and tools and plant charges have been included in the demand under the head 41-Civil Works (Demand No. 27) and the residue 60,15 has been included in Demand No. 8-Irrigation.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

73. The budget and revised estimates for 1934–35, together with the actuals for 1933-34, and the budget estimate for 1935–36 under this head, are shown below :—

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
	15,84	15,63	15,46	15,58

The decreases of 17 in the revised estimate compared with the budget estimate for the current year and of 5 in the next year's budget estimate as compared with the current year's budget are mainly under "Portion of land revenue due to Irrigation", and are due to the variations in the area under irrigation.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Expenditure	1,14,50	1,03,01	1,06,81	1,17,53

74. Under Rule 24 of the Devolution Rules, the capital sum spent upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds, is required to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916–17, and at 5·1979 per cent. per annum in the case of outlay incurred from 1917–18 to 1920–21. The amount of this interest comes to 32,07 and this sum is included separately under the head " 19, Interest " as interest on the advance in respect of irrigation capital expenditure. Since 1921–22 the capital expenditure on irrigation is being met from the loans raised for general purposes, and the amount of interest payable on these loans is also shown separately under the head " 19, Interest." The head " 14, Interest " is merely a *pro forma* head to indicate the interest liabilities on irrigation capital met from revenues, the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head " 19, Interest ".

The budget estimate of 1,03,01 for 1934–35 was framed as shown below :—

In respect of irrigation works other than the Lloyd Barrage and Canals Construction.

Interest charges at 3·3253 per cent. on capital outlay of 7,61,90 on Irrigation major works to end of 1916–17 ..	25,33
Interest charges at 5·61 per cent. on capital outlay of 1,30,83 on Irrigation major works for the years 1917–18 to 1920–21	7,34
Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works (now brought under " 55, Capital Works ") to end of 1916–17	5,85
Interest charges at 5·61 per cent. on capital outlay of 4,18,45 on Irrigation Works from 1917–18 to 1932–33 ..	23,47
Interest charges at 5·61 per cent. on the estimated capital outlay of 8,99 on Irrigation Works for 1933–34 ..	50
Interest charges at 5·61 per cent. on half of estimated capital of 14,97 on Irrigation Works for 1934–35 ..	42
Total ..	62,91

In respect of the Lloyd Barrage and Canals Construction.

Interest met from general revenues, on the capital outlay financed from refunds of customs duty	10
Interest met from sales of land in the Barrage Zone ..	40,00
Total ..	40,10
Grand Total ..	1,03,01

75. The revised estimate for 1934–35 and the budget estimate for 1935–36 are framed as follows :—

	Revised estimate, 1934–35.	Budget estimate, 1935–36.
In respect of irrigation works other than the Lloyd Barrage and Canals Construction.		
(1) Interest charges at 3·3252 per cent. on capital outlay of 7,61,90 on Irrigation Major Works to the end of 1916-17	25,33	25,33
(2) Interest charges at 5·45 per cent. on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917–18 to 1920–21 ..	7,13	7,13
(3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works now brought under "55-Capital Works" to the end of 1916–17	5,85	5,85
(4) Interest charges at 5·45 per cent. on capital outlay of 4,27,76 on Irrigation Works from 1917–18 to 1933–34	23,32	23,32
(5) Interest charges at 5·45 per cent. on half the estimated capital outlay of 14,19 on Irrigation Works for 1934–35	39	..
(6) Interest charges at 5·45 per cent. on the estimated capital outlay of 14,19 on Irrigation Works for 1934–35	..	78
(7) Interest charges at 5·45 per cent. on half the estimated capital outlay of 10,56 on Irrigation Works for 1935–36	..	29
Total ..	62,02	62,70
In respect of the Lloyd Barrage and Canals Construction.		
(8) Interest met from general revenues, on the capital outlay financed from refunds of customs duty	10	10
(9) Interest met from sales of land in the Barrage Zone	34,69	44,73
(10) Interest met from revenue on account of the net additional revenue from the Barrage area as at present estimated ..	10,00	10,00
Total ..	44,79	54,83
Grand Total ..	1,06,81	1,17,53

The increase of 3,80 in the revised estimate (1,06,81) for 1934–35 as compared with the budget estimate (1,03,01) for that year, is due to the meeting of interest charges on the Lloyd Barrage and Canals Construction Project to the extent of 10,00 from revenue on account of the net additional revenue from the Barrage area as at present estimated, partly counterbalanced by (*a*) reduction in the anticipated realisations from sales of land in the Barrage Zone and (*b*) reduction due to change in the flat rate of interest from 5·61 per cent. to 5·45 per cent. The increase of 10,72 in the budget estimate (1,17,53) for the ensuing year compared with the current year's revised estimate (1,06,81) is due to the expectation of increased receipts from sales of land in the Barrage Zone and an increase in the capital expenditure on works.

15, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure—(Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Gross expenditure	24,90	21,81	21,91	22,08
Lump sum provision for regrant of lapses ..	..	20	3	..
Deduct—Probable lapses in the budget year ..	..	— 20	— 3	..
Total ..	24,90	21,81	21,91	22,08
Deduct—Amount financed from Famine Relief Fund	— 10,76	— 10,61	— 9,78	— 9,78
Net amount charged to ordinary revenue ..	14,14	11,20	12,13	12,30

76. The revised estimate of gross expenditure under this head, compared with the budget estimate for the current year, shows an increase of 10 which is mainly due to increase in the provision for pensionary charges on account of the revision of the rate for calculating these charges from 8·899 per cent. to 11·236 per cent.

77. The gross provision of 22,08 for the ensuing year under this head shows an increase of 27 over the current year's budget estimate. The increase is mainly due to increases of (*a*) 13 under " Establishment " and (*b*) 10 under " pensionary charges ". The increase under " Establishment " is mainly due to the increased share of ordinary establishment charges of the Public Works Department debitable to the head " 15 " on *pro rata* basis, while the increase under " Pensionary charges " is mainly due to the revision of the rate for calculating these charges.

78. Out of the total provision of 22,08 for 1935–36, 9,78 will be financed from the excess balance in the Famine Relief Fund and the residue 12,30 will be provided from ordinary revenues as shown in the above table.

The next year's provision under the head " 15 " has been distributed as under : —

—	Votable.	Non-votable.	Total.
Extensions and Improvements	1,41	..	1,41
Repairs	15,21	..	15,21
Establishment—			
Ordinary on *pro rata* basis	3,38	97	4,35
Special	40	..	40
Pensionary charges	38	11	49
Tools and Plant (ordinary)	22	..	22
Total ..	21,00	1,08	22,08

Details of these provisions are given in the Public Works Department budgets under the head " 15 ". As explained in the last paragraph under the head " XIII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under 41, Civil Works. Out of the total votable amount of 21,00, the provisions of 3,38 and 22 for ordinary establishment and tools and plant charges have therefore been included in the demand under the head 41, Civil Works (Demand No. 27) and the residue 17,40 has been included in Demand No. 8, Irrigation.

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15, Other Revenue Expenditure financed from ordinary Revenues—A-Irrigation Works—Civil—Expenditure—(Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Grants for minor irrigation works (including maintenance and repairs)	62	32	142	42
Deduct—Amount financed from the Famine Fund	—12	—28	—39	—40
	50	4	103	2

79. The gross increase of 110 in the current year's revised estimate over the sanctioned estimate is mainly due to the following additional charges which were not foreseen at the time of framing the budget for the current year :—

Closing of the Jhore-Malukshah Creek	99
Extra expenditure on certain tanks and bandharas in the Poona, Ahmednagar and Nasik Districts ..	11

80. The next year's gross estimate of 42 is made up as follows :—

(1) *Maintenance and Repairs.*

Grants for repairs to minor irrigation works in the charge of the Revenue Department—		
The Commissioner, Northern Division ..	3	7
The Commissioner, Central Division ..	4	

(2) *Works.*

Works in progresss	25	28
Repairs	3	
Establishment and tools and plant charges of the Public Works Department		8
Total ..		43
Deduct—Probable savings		—1
		42

The increase of 10 in the total provision for the year 1935–36 as compared with the estimate for the current year is due mainly to the provision of 25 for payment of compensation for lands acquired for the Rakh Tank in the Poona District.

81. The next year's provision for works after allowing for a probable saving of 1 is 35. Of the provision of 7 for "Maintenance and repairs" 5 are for precarious districts and 2 are for non-precarious districts. The whole of the net provision of 35 for works (which is for precarious districts) and the provision of 5 for precarious districts for "Maintenance and repairs" will be transferred to the head "15-(1), Other Revenue Expenditure financed from the Famine Fund". Thus the total amount transferred to "15-(1)" will be 40, while the net amount remaining under "15-A, Civil" will be 2.

15 (1), Other Revenue Expenditure financed from Famine Fund.

Expenditure (Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
15, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works) ..	10,76	10,61	9,78	9,78
Do. do. (Civil) ..	12	28	39	40
Total ..	10,88	10,89	10,17	10,18

82. This head shows the expenditure (provided from the Famine Fund) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues", without reference to the source from which the funds are provided and the amount financed from the Famine Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under this major head.

XVI and 19, Interest.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(1) Interest on loans and Advances from the Provincial Loans and Advance Account ..	12,67	12,86	13,00	12,52
(2) Interest on arrears of revenue ..	92	45	75	75
(3) Interest on loans to the Presidency Corporations	1,18,65	1,18,71	1,13,26	1,10,88
(4) Miscellaneous	7,36	8,24	8,30	8,21
Total ..	1,39,60	1,40,26	1,35,31	1,32,36
Deduct—Refunds	— 83	— 43	— 47	— 59
Total ..	1,38,77	1,39,83	1,34,84	1,31,77

Expenditure (Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Interest on Provincial Loans.				
Interest on Bombay Development Loan ..	70,63	70,30	70,44	70,22
Other Items.				
Interest payable to Provincial Loans Fund (Central Government) on—				
(*a*) Pre-reform advances to the Provincial Loan Account	75	75	..	..
(*b*) Advances for Irrigation Capital Expenditure	32,07	32,07	32,07	32,07
(*c*) Other advances	2,97,73	3,01,14	2,93,04	2,95,35
Management of Debt	19	19	19	19
Total ..	4,01,37	4,04,45	3,95,74	3,97,83
Deduct—Interest transferred to 8, Forest ..	— 98	— 1,04	— 1,00	— 1,04
Deduct—Interest transferred to Commercial Departments (14, Interest)	— 1,14,50	— 1,03,01	— 1,06,81	— 1,17,53
Deduct—Interest portion of equated payments out of revenue provided under "45, Superannuation, etc." in respect of commuted value of Pensions	— 2,79	— 3,62	— 3,30	— 3,74
Deduct—Interest transferred to "55, Construction of Irrigation, etc."	— 71,91	— 89,14	— 83,20	— 77,24
Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops) ..	— 12	— 13	— 14	— 13
Net Total ..	2,11,07	2,07,51	2,01,29	1,98,15

Revenue.

83. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, to local bodies, etc.) including the advances given to the three Presidency Corporations from the Bombay Development Loan as well as out of funds borrowed from the Government of India is credited to " XVI-Interest ".

84. *Item* (1).—The increase in the revised estimate of the current year as compared with the budget estimate is due to larger recoveries of interest anticipated from the cultivators. Municipalities and Notified Area Committees, partially counterbalanced by a fall in the anticipated recoveries on " Miscellaneous Loans and Advances". The decrease in the budget estimate of the next year as compared with the revised estimate of the current year is due to smaller recoveries of interest on loans to cultivators, Municipalities, District Local Boards, etc. and on " Miscellaneous Loans and Advances ".

85. *Item* (3).—The decrease in the revised estimate of the current year as compared with the budget estimate is due to the reduction in the rates of interest sanctioned by the Government of India as a result of their conversion operations. The decrease in the budget estimate of the next year as compared with the revised estimate of the current year is due to smaller recoveries of interest on account of the reduction in the previous advances outstanding with the three Presidency Corporations.

86. *Item* (4).—The chief items credited to this head are (*i*) the income-tax paid by the three Presidency Corporations on the interest payable by them on loans granted to them from the Bombay Development Loan and (*ii*) the interest on the securities of the Official Assignee and the Insolvent Debtors' Court.

Expenditure.

87. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan Account, and on Advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is debited to " 19, Interest on Ordinary Debt ". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " *Deduct*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest ".

(2) " *Deduct*—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept ".

(3) " *Deduct*—Interest portion of equated payments out of revenue provided under 45, Superannuation Allowances, etc." in respect of the commuted value of pensions.

(4) " *Deduct*—Interest transferred to 55, Construction of Irrigation, Navigation, etc. " for the amount shown as expenditure under that head.

(5) " *Deduct*—Interest on Government Commercial Undertakings (Dapuri Workshops) ".

88. *Interest payable to the Central Government on pre-reform advances to the Provincial Loan Account.*—The current year's budget estimate provided 75 for interest at 4·78155 per cent. on the outstanding debt of 15·66. This outstanding amount was repaid to the Central Government in the final accounts of 1933–34, and the provision of 75 has therefore been omitted from the revised estimate of 1934–35.

89. *Interest on advances in respect of Irrigation Capital Expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation Capital Outlay of 7,59,72 up to 1916–17 and 5·1979 per cent. on 1,30,88 from 1917–18 to 1920–21 under Devolution Rule 24.

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90. *Interest on other advances.*—The figures against this item include interest on the amounts borrowed from the Provincial Loans Fund for Government purposes and for the requirements of the three Presidency Corporations :—

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*i*) For the three Presidency Corporations ..	75,96	76,35	70,90	68,85
(*ii*) For Government purposes	2,21,77	2,24,79	2,22,14	2,26,50

The details of the figures shown against item (*ii*) for 1934–35 and 1935–36 are as follows :—

—	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*a*) Interest on the outstanding balance of the advance of 2,43,50 of 1921–22 at the rate of 4¾ per cent. ..	11,54	11,53	11,53
(*b*) Interest on the outstanding balance of the advance of 4,04,46 of 1922–23 at the rate of 5½ per cent. ..	21,78	21,69	21,59
(*c*) Interest on the outstanding balance of the advance of 4,36,21 of 1923–24 at the rate of 5¼ per cent. ..	13,27	11,53	11,44
(*d*) Interest on the outstanding balance of the advance of 4,04,68 of 1924–25 at the rate of 5 per cent. ..	22,61	19,54	19,40
(*e*) Interest on the outstanding balance of the advance of 4,98,00 of 1925–26 at the rates of 5½ and 5¾ per cent.	27,26	27,19	27,09
(*f*) Interest on the outstanding balance of the advance of 1,91,98 of 1926–27 at the rates of 5 and 5¼ per cent.	9,47	9,39	9,30
(*g*) Interest on the outstanding balance of the advance of 2,50,58 of 1927–28 at 5 and 5¼ per cent. ..	12,44	12,37	12,29
(*h*) Interest on the outstanding balance of the advance of 4,17,34 of 1928–29 at 4¾ and 5 per cent. ..	20,81	19,76	19,67
(*i*) Interest on the outstanding balance of the advance of 3,79,91 of 1929–30 at 5½ and 5¾ per cent. ..	20,88	20,83	20,75
(*j*) Interest on the outstanding balance of the advance of 4,38,26 in 1930–31 at 5 and 5¼ per cent. ..	27,44	21,91	21,85
(*k*) Interest on the outstanding balance of the advance of 4,63,60 in 1931–32 at 6 and 6¼ per cent. ..	24,11	22,65	22,59
(*l*) Interest on the outstanding balance of the advance of 2,81,53 in 1932–33 at 5½ and 5¾ per cent. ..	15,53	15,10	15,06
(*m*) Interest on the outstanding balance of the advance of 1,63,12 in 1933–34 at 4½ and 4¾ per cent. ..	8,26	8,19	8,15
(*n*) Interest on the advance of 1,53,49 in 1934–35 at 3½ and 3¾ per cent.	53	46	5,44
(*o*) Interest on the advance of 8,08,92 in 1935–36 at 3½ and 3¾ per cent.	..	..	35
Lump *deduction* on account of the reduction in rates of interest allowed by the Government of India as a result of their conversion operations	—11,14	..	..
Total ..	2,24,79	2,22,14	2,26,50

Two rates of interest are charged by the Government of India since 1925–26 on the loans advanced from the Provincial Loans Fund, a standard rate of interest on advances to be utilised for productive purposes, which are at present defined as those yielding an annual return of 6 per cent. or more, and a rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

91. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on Forest Capital Outlay which is debited to " 8, Forest " as expenditure.

92. *Deduct—Interest transferred to "14-Interest".*—The figures are explained under "14, Interest on Works for which capital accounts are kept".

93. *Deduct—Interest portion of equated payments out of revenue provided under "45, Superannuation" in respect of commuted value of pensions.*—See paragraph 284 under "60-B, Payments of Commuted Value of Pensions".

94. *Deduct—Interest transferred to "55, Construction of Irrigation, etc."*—In the current year all the interest on the capital outlay of the Lloyd Barrage Scheme, except the interest (10) on the amount which was originally met from refunds of customs duty and interest charges equal to the anticipated realisations (34,69) from the sale of land in the Barrage Zone and the additional net revenue (10,00) estimated to be derived from the Barrage Canals in 1934-35 will be borrowed. The interest charges according to the revised estimates of the current year amount to 1,27,99 of which 44,79 have been included in the amount transferred to "14, Interest" and the balance of 83,20 is shown as transferred to "55, Construction of Irrigation, etc." Next year, interest charges equal to the anticipated realisations (44,73) from the sale of land in the Barrage Zone and anticipated net additional revenue (10,00) from the Barrage Canals will be met from revenue by debit to the major head "14" in addition to the interest (10) on the amount which was met from refunds of customs duty. 54,83 has therefore been included in the amount transferred to "14, Interest" and the balance of 77,24 which is to be met from borrowed funds is shown as transferred to "55, Construction of Irrigation, etc."

95. *Deduct—Interest on Government Commercial Undertakings (Dapuri Workshops).*—Credit is given to this head as a deduct entry for interest charges on the capital expenditure incurred on the Central Workshops at Dapuri.

20, Interest on Other Obligations.

	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Interest on advances from Famine Relief Fund for financing Provincial Loan Account ..	2,44	2,27	2,01	1,71
Total ..	2,44	2,27	2,01	1,71

96. *See* paragraph 291.

21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved).

	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
1. Sinking Fund for Bombay Development Loan	4,65	4,34	4,34	4,01
2. Other appropriations	11,50	..	12,70	16,73
Total ..	16,15	4,34	17,04	20,74

97. *Item* (1).—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realizations of the loan has to be set aside every year towards the formation of a depreciation fund for the amortisation of the loan. The yearly contribution for the purpose is 9,39 and it is debited to "21, Appropriation for Reduction or Avoidance of Debt" and a corresponding credit is given to "Appropriation for Reduction or Avoidance of Debt" (Receipt Side) under Debt, Deposits and Advances section. The amount is finally invested along with interest accrued on previous investments by debit to "Sinking Fund Investment Account" (Disbursement Side). The proceeds of the loan were utilised partly for Development Department works and partly for advances to the three Presidency Corporations. According to the arrangements arrived at for the repayment of these loans the Bombay Municipality and the Improvement Trust maintain sinking funds but the Bombay Port Trust is repaying to the Bombay Government by equated instalments of principal and interest the sum of Rs. 200 lakhs made over to it from the total realisations of the Bombay Development Loan. These repayments of principal are being utilised as part of the 1 per cent. fund. In the accounts that part of the equated payments which represents principal appears under the head "Loans and Advances by the Provincial Government" and the interest portion under "XVI-Interest". Under this procedure the credit of principal appears in the Debt, Deposits and Advances section whereas the debit of the whole sinking fund contribution is shown in the revenue section. In order that the principal repaid by the Port Trust may be adjusted against the depreciation fund maintained for the amortisation of the Bombay Development Loan, the following procedure has been adopted in consultation with the Controller of Civil Accounts. An adjustment entry is made whereby the principal repaid by the Bombay Port Trust is debited to the head "Miscellaneous Government Account" under the Debt, Deposits and Advances section with a corresponding credit by deduction under "21, Appropriation for Reduction or Avoidance of Debt". Hence 5,05 and 5,38 have been deducted under the latter head in the estimates for the current year and the next year respectively.

98. *Item* (2).—The advances obtained from the Provincial Loans Fund fall under the following categories: (*i*) Development, (*ii*) Lloyd Barrage, (*iii*) Other Irrigation Works, (*iv*) Other Purposes, (*v*) Advances to Local Bodies in Bombay for Development purposes, and (*vi*) Provincial Loans and Advance Account. At present interest only is paid on (*i*) and (*ii*). (*i*) will, however, be repaid from next year by equated annual instalments over a period of 50 years. (*iii*) and (*iv*) are being repaid by equated annual instalments over periods of 60 years for productive and 30 years for unproductive items. The amounts borrowed for expenditure under "60-B, Payments of commuted value of pensions" and included under (*iv*) are being paid in equated instalments of principal and interest over a period of 15 years but these instalments appear under the major head "45" (*see* paragraph 284 under "60-B"). The amounts borrowed for expenditure under "61, Payments to Retrenched Personnel" and included under (*iv*) are being paid in equal instalments of principal over periods of five years together with interest on

outstanding amounts and these instalments also appear under the major head "45". As regards items (*v*) and (*vi*) please see paragraphs 297 and 312 under Debt, Deposits and Advances section respectively.

No provision was made in the budget estimate of the current year for repayments of loans of classes (*iii*) and (*iv*) except of the borrowings for payments of commuted pensions and payments to retrenched personnel. However, as present interest rates are favourable, provision has been made in the revised and budget estimates for payment of the full instalments due to be paid this year and next year.

22, General Administration.

Expenditure (Reserved).

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
A—Heads of Provinces.				
Salary of the Governor	1,13	1,14	1,14	1,20
Sumptuary allowance of the Governor ..	25	25	25	25
Staff and Household of the Governor ..	4,98	5,14	5,07	5,23
Expenditure from Contract allowance ..	1,08	1,08	1,08	1,08
Tour expenses	80	92	92	92
Executive Council	1,27	1,28	1,28	1,33
Total, Heads of Provinces ..	9,51	9,81	9,74	10,01
B—Legislative Bodies.				
Provincial Legislative Council	1,65	1,53	1,53	1,57
Elections for Indian and Provincial Legislature .	1	2	46	5
Total, Legislative Bodies ..	1,66	1,55	1,99	1,62
C—Secretariat and Headquarters Establishments.				
Civil Secretariat	14,55	14,87	14,50	15,09
Local Fund Audit Establishment	2,35	2,34	2,41	2,42
Total, Secretariat and Headquarters Establishments	16,90	17,21	16,91	17,51
D—Commissioners.				
Commissioner in Sind	2,32	2,34	2,34	2,58
Commissioners	3,16	2,94	2,89	2,94
Total, Commissioners ..	5,48	5,28	5,23	5,52
E—District Administration.				
General Establishments	14,08	14,16	13,35	15,11
Sub-Divisional Establishments	25,63	25,84	25,50	26,66
Other Establishments	34,73	1,31,16	34,45	34,44
Total, District Administration ..	74,44	1,71,16	73,30	76,21
F—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	25	25	25	25
Total, Miscellaneous ..	25	25	25	25
Exchange	..	..	..	..
Grand Total ..	1,08,24	2,05,26	1,07,42	1,11,12

Expenditure (Transferred)

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Ministers	88	98	1,04	1,01

99. *Salary of the Governor.*—The increase in the next year's budget estimate as compared with the current year's budget estimate is due to the fact that allowance has been made for the voluntary surrender of five per cent. of His Excellency's pay for one month instead of for the whole year.

100. *Staff and Household of the Governor.*—The decrease in the revised estimate as compared with the budget estimate of the current year is partly under the unit " Pay of Establishment " and partly under " Allowances, Honoraria, etc. ". These decreases are partially counterbalanced by larger expenditure under " Pay of Officers " due to the revival of the post of fourth Aide-de-Camp to His Excellency the Governor. The increase in the next year's budget as compared with the current year's budget estimate is chiefly due to allowance having been made for the emergency cut in pay for one month only, and the revival of the post of Sub-Assistant Surgeon under the Surgeon to His Excellency the Governor.

101. *Executive Council.*—The increase in the next year's budget as compared with the current year's budget estimate is due to the fact that allowance has been made for the voluntary surrender of five per cent. of pay of the Members of the Executive Council for one month instead of for the whole year.

102. *Legislative Bodies.*—The increase in the revised estimate as compared with the current year's budget estimate is due to the Legislative Assembly election. The increase in the next year's budget as compared with the budget estimate of the current year is due to (*a*) allowance having been made for the emergency cut in pay for one month only and (*b*) higher provision for bye-elections.

103. *Civil Secretariat.*—The decrease in the revised estimate as compared with the budget estimate is chiefly due to (*a*) smaller expenditure in connection with reforms work, (*b*) discontinuance of some of the temporary appointments sanctioned for the Special Branch in the Home Department and (*c*) less expenditure under allowances and contingencies. The increase in the next year's budget as compared with the budget estimate for the current year is chiefly due to (1) allowance having been made for the emergency cut in pay for one month only instead of for the whole year and (2) revival of the post of Assistant Secretary in the Revenue Department which has been held in abeyance from 1st April 1934. The increase is however partially counterbalanced by decreases in the provisions under (1) " Pay of Officers " due to changes in personnel, (2) " Pay of Establishment " in the Home Department, (3) allowances and contingencies and (4) Publicity Office and Translator's Department due to the reasons specified below.

Hitherto half of the pay and allowances of the Commissioner of Labour and Director of Information has been debited to this head, the other half being transferred to " 37, Miscellaneous Departments—(Reserved) ". With effect from next year, only the special pay of that officer at the rate of Rs. 200 per mensem has been provided under this head, his pay and allowances being provided under the head " 37, Miscellaneous Departments ".

104. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the central head " 23, Audit " under which the details will be found. The increase in the current year's revised as compared with the budget estimate of the current year is chiefly due to the entertainment of a special staff for determining the datum line grants of a District Local Board in Sind. The increase in next year's budget as compared with the budget estimate of the current year is due to allowance having been made for the emergency cut in pay for one month only.

105. *Commissioners.*—The increase in next year's budget as compared with the budget estimate of the current year is due to (1) allowance having been made for the emergency cut in pay for one month only and (2) changes in incumbents of the posts of Assistants to the Commissioner in Sind.

106. *District Administration.*—The decrease in the revised as compared with the budget estimate of the current year is due mainly to the (1) omission of the entry "Assessment of alienated lands less quit rents (96,35)" from the receipt and expenditure sides of the accounts, (2) lower expenditure on account of pay of Collectors and Assistant Collectors owing to a large number of officers having been placed on deputation and leave in Europe having been taken to a greater extent than was anticipated and (3) less expenditure under "Allowances, honoraria, etc." and "Contingencies". The change in item (1) is the chief modification. For many years this entry, which is not true expenditure, has been shown under this head and has thus inflated the apparent cost of the administration. With the sanction of the Secretary of State, it has now been deleted from the receipt and expenditure sides of the accounts. The increase in next year's budget as compared with the revised estimate of the current year is due to (1) allowance having been made for the emergency cut in pay for one month only instead of for the whole year and (2) larger provision in the Indian budget owing to smaller number of I.C.S. officers expected to be on leave in Europe during the next year, partly counterbalanced by smaller provisions under contingencies.

107. *Ministers.*—The increase in the revised estimate as compared with the budget estimate of the current year is due to (1) the payment of about 4 in the current year to the joint receivers of the estate of the late Sir Rustom Vakil as the outstanding balance of his salary could not be paid in the year in which it was due and (2) more touring by the Honourable Ministers. The increase in next year's budget as compared with the budget estimate of the current year is due to the fact that allowance has been made for the voluntary surrender of five per cent. of pay for one month only.

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XVII and 24, Administration of Justice.

Revenue.

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
Sale proceeds of unclaimed and escheated property	68	60	60	60
Court fees realised in cash	1,25	1,20	1,10	1,20
General fees, fines and forfeitures	13,00	13,02	12,30	13,00
Pleadership Examination fees	29	20	20	20
Miscellaneous fees and fines	4,33	4,98	4,98	4,74
Miscellaneous	68	70	60	65
Recoveries of overpayments	1	6	3	2
Collection of payments for services rendered ..	16	12	17	15
Total ..	20,40	20,88	19,98	20,56
Deduct—Refunds	—1,01	—1,10	—1,03	—1,04
Total ..	19,39	19,78	18,95	19,52

Expenditure (Reserved).

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
High Court	12,47	13,60	13,77	14,17
Law Officers	4,65	4,58	4,78	4,62
Administrator General and Official Trustee ..	38	38	38	37
Coroner's Court	14	14	12	13
Presidency Magistrates' Courts	2,27	2,24	2,42	2,47
Judicial Commissioners	2,34	2,61	2,71	2,83
Civil and Sessions Courts	34,87	35,09	34,89	35,95
Courts of Small Causes	4,00	4,08	4,07	4,32
Criminal Courts	5,46	5,51	5,60	5,55
Pleadership Examination Charges	4	5	4	5
Total ..	66,62	68,28	68,78	70,46

Revenue.

108. The decrease in the revised estimate for the current year, as compared with the budget estimate, is mainly due to less receipts from magisterial fines and from fees in the Sheriff's Office and the Insolvency Registrar's Office.

The decrease in the next year's estimate, as compared with the current year's budget estimate, is due to less receipts expected from fees in the Court Receiver's and the Official Assignee's Office, and from comparing, copying and searching fees, etc., in Civil and Criminal Courts.

Expenditure.

109. The budget and the revised estimates for the current year take into account the 5 per cent. cut in salaries for the full year, whereas the next year's estimate includes the 5 per cent. cut for one month only. This accounts for the major portion of the increases in the following heads. Other causes of variation are mentioned below.

110. *High Court.*—The increase in the revised estimate, as compared with the budget estimate for the current year, is due to expenditure on leave salary for the High Court establishment for which no provision was made.

The next year's estimate includes provision for the full year for the 11th High Court Judge and his establishment as in the current year's budget estimate.

111. *Law Officers.*—The increase in the revised estimate as compared with the current year's budget estimate is due to an abnormal increase of expenditure on "Fees in Criminal Cases" under the sub-head "Mofussil Establishment".

112. *Presidency Magistrates' Courts.*—The increase in the revised estimate, as compared with the budget estimate for the current year, is due to the creation of two temporary appointments of Additional Presidency Magistrates and their establishments. One temporary appointment of Additional Presidency Magistrate has been created for a period of one year from 3rd June 1934, and another temporary appointment had to be created for a period of two months in order to relieve the congestion of work in the Presidency Magistrates' Courts. Another factor, which has contributed to increased expenditure, is the unforeseen departure of three Presidency Magistrates on leave in India and the consequential payment to them of leave salary for which no provision was made.

The increase in the next year's budget estimate, as compared with the current year's budget estimate, is mainly due to the provision for an Additional Presidency Magistrate and his staff for the period up to 2nd June 1935.

113. *Judicial Commissioners.*—The increase in the revised estimate, as compared with the budget estimate for the current year, is due to (1) expenditure on account of leave salary for two Additional Judicial Commissioners and the Registrar for which no provision was made, and (2) increased expenditure on diet and road money to witnesses owing to a larger number of sessions cases.

The increase in the next year's estimate, as compared with the budget estimate for the current year, is due to the fact that, while a lump deduction for probable savings was made in the current year's budget estimate under "Pay of Officers", in consequence of the decision of Government to keep unfilled in the current year one leave vacancy of an Additional Judicial Commissioner for an aggregate period of six months, no such deduction has been made in the next year's estimate.

114. *Civil and Sessions Courts.*—The decrease in the revised estimate, as compared with the current year's budget estimate, is due to less expenditure under "Pay of Officers" on account of the number of I. C. S. officers available for duty being smaller than anticipated and the retirement of senior Subordinate Judges. This is partly counterbalanced by increased expenditure (1) for cost of passages, (2) for travelling allowance for inspection of Courts, (3) for service postage and telegrams and (4) for diet and road money to witnesses on account of an increase in the number of criminal cases.

The next year's estimate includes provision for 144 Subordinate Judges as against 140 in the current year. This is due to (1) unlinking of the Kumta and Sirsi Sub-Courts, (2) revival of two posts of Subordinate Judges held in abeyance and (3) the reversion to the regular line of Subordinate Judges of a Subordinate Judge in Sind who was on deputation and whose lien on his post was suspended. In the next year's estimate, there is a larger deduction for probable savings on the basis of past actuals.

115. *Courts of Small Causes.*—The next year's estimate includes provision for the creation of a post of Assistant Registrar for a period of one year with effect from 8th November 1934 and the entertainment of four clerks and three bailiffs permanently with effect from 1st April 1935 for the Court of Small Causes, Karachi, in order to cope with the increase of work in that Court. It also includes provision for the revival up to the end of February 1936 of the posts of one Superintendent, two clerks and one bailiff which were held in abeyance, and the entertainment of three extra clerks and four extra bailiffs for the same period for the Court of Small Causes, Bombay, on account of a larger number of suits for ejectment, etc., expected to be filed by the Bombay Municipality.

116. *Criminal Courts.*—The increase in the revised estimate, as compared with the budget estimate, is due to the creation of temporary appointments of Special Magistrates at Ahmedabad, Nadiad and Dhond and their establishments for the trial of certain criminal cases. It is also due to expenditure for leave salary for Resident Magistrates, and temporary establishments entertained for Honorary Magistrates at Sukkur and Rohri and the heavy expenditure incurred for contingencies on account of increase in criminal work.

XVIII and 25, Jails and Convict Settlements.

Revenue.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Jails	1,33	1,13	1,33	1,32
Jail Manufactures	2,67	2,23	2,67	2,67
Recoveries of overpayments	2	4	1	2
Collection of payments for services rendered ..	2	1	1	1
	4,04	3,41	4,02	4,02
Deduct—Refunds ..	—1	—1	—1	—1
Total ...	4,03	3,40	4,01	4,01

Expenditure (Reserved).

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Jails	21,31	19,79	20,42	20,47
Jail Manufactures	1,43	1,15	1,34	1,36
Total ..	22,74	20,94	21,76	21,83

Revenue.

117. *Jails.*—The increase of 20 in the revised estimate over the current year's budget estimate is due to the anticipated receipts from extra-mural work undertaken by the Hyderabad Central Prison and to the inclusion of receipts from the Visapur Temporary Prison which were not included in the original estimate.

The increase of 19 in the next year's budget over the current year's estimate is due to the inclusion of receipts of the Visapur Temporary Prison.

118. *Jail Manufactures.*—The increase of 44 in the revised estimate over the current year's budget estimate is mainly due to better demand for the products of jail industries especially at the Nasik Road and the Yeravda Central Prisons.

The increase of 44 in the next year's estimate over the current year's estimate is due to the addition of 27 on account of the receipts of the Visapur Temporary Prison and greater demand for jail manufactures from Government Departments.

Expenditure.

119. The original estimate sanctioned for the current year under this major head was 20,94. In consequence of the continuance of the Visapur Temporary Prison, a supplementary demand of 1,11 was granted by the Legislative Council for the purpose. The total estimate under this head for the current year thus stands at 22,05.

120. *Jails.*—The increase of 63 in the revised estimate over the current year's budget estimate is mainly due to the inclusion of the provision for the Visapur Temporary Prison as explained above counterbalanced by the saving due to the fall in prison population.

The next year's estimate includes the provision on account of the continuance of the Visapur Prison for the whole year.

121. *Jail Manufactures.*—The increase in the revised and the next year's estimates above the current year's budget estimate is due to the provision for the purchase of additional raw material required to meet greater demands for jail manufactures from Government Departments, and a provision of 5 on account of the Visapur Temporary Prison.

XIX and 26, Police.

Revenue.

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
Presidency Police	3,30	3,24	3,30	3,32
Cash receipts under the Arms Act ..	55	54	54	50
Fees, fines and forfeitures	68	48	48	40
Miscellaneous	25	40	40	25
Police supplied to public departments, private companies and persons	57	84	85	56
Recoveries of over-payments ..	11	10	6	10
Contribution for Railway Police	1,76	1,74	1,74	1,74
Collection of payments for services rendered ..	9	5	5	5
Total ..	7,31	7,39	7,42	6,92
Deduct—Refunds	— 17	— 1	— 26	— 1
Total ..	7,14	7,38	7,16	6,91

Expenditure—(Reserved).

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
Presidency Police	35,73	36,45	36,55	38,01
Superintendence	2,41	2,47	2,44	2,67
District Executive Force	1,16,05	1,16,44	1,15,54	1,15,84
Police Training School	1,39	1,39	1,31	1,63
Village Police	60	62	62	62
Special Police	7	4	4	4
Railway Police	10,33	10,45	10,43	10,53
Criminal Investigation Department ..	6,53	6,62	6,70	7,08
High Commissioner—Stores	..	3	3	11
Exchange	..	..	..	..
Special Emergency Expenditure	3,04	1,51	89	..
Total ..	1,76,15	1,76,02	1,74,55	1,76,53

Revenue.

122. The decrease in the revised estimate for 1934–35 as compared with the budget for the same year is mainly due to larger expenditure under " Refunds " owing to the fact that balances out of the amount to be paid to local bodies in the years 1932–33 and 1933–34 on account of fees realised under the Public Conveyance Act were not paid fully in those years. The decrease in the budget for 1935–36 as compared with the budget for 1934–35 is mainly under the minor heads " Miscellaneous " and " Police supplied to Public Departments, Private Companies and Persons", which is, however, partially counterbalanced by increase under the minor head " Presidency Police". The decrease under the minor heads, " Miscellaneous " and " Police supplied to Public Departments, Private Companies and Persons " is due to the fact that the current year's estimates take into account the receipts from the Army Department in respect of the surplus rifles surrendered to that Department and the recoveries of the cost of additional police in the Kanara District. The next year's estimates do not take into account such items.

Expenditure.

123. *Presidency Police.*—The increase in the revised estimate for 1934–35 as compared with the budget estimate for the same year is mainly due to larger expenditure under " Pay of Establishment " under the head " City Police " owing to less number of vacancies in the Police Force in Bombay City. The increase in the budget estimate for 1935–36 as compared with the budget estimate for 1934–35 is mainly due to (1) the fact that allowance has been made for the emergency cut in pay for one month only in 1935–36 and (2) new provision made for increase in the strength of the Bombay City Police Force.

124. *Superintendence.*—The increase in the budget estimate for 1935–36 as compared with the budget estimate for 1934–35 is mainly due to (1) the fact that allowance has been made for the emergency cut in pay for one month only in 1935–36 and (2) the transfer of the charges on account of commission paid to railway companies for the issue of railway warrants from the head " District Executive Force—Allowances, Honoraria, etc.—Travelling Allowance " to the head " Superintendence—Contingencies " due to changes in classification of accounts.

125. *District Executive Force.*—The decrease in the revised estimate for 1934–35 as compared with the budget for the same year is mainly due to less expenditure under (1) " Allowances, Honoraria, etc." and (2) " Contingencies ". The decrease in the budget estimate for 1935–36 as compared with the budget estimate for 1934–35 is mainly due to smaller provision made under (1) " Pay of Establishment " under the head " District Executive Force (Presidency Proper) " owing to the provision for 50 Head Constables of the District Police to be sent to the Police Training School, Nasik, for training in the year 1935–36, being made under the head " Police Training School", (2) " Allowances, Honoraria, etc." and (3) " Contingencies " owing to smaller provision made for (*a*) " Ordnance Stores " and (*b*) " Clothing Charges " owing to the reduction in the rates of clothing grants for constabulary. The decrease is, however, partially counterbalanced by larger provision due to allowance having been made for the emergency cut in pay for one month only in 1935–36 and new provisions made for (1) the entertainment of an additional police staff owing to the proposed conversion of the Soldier Bazar Chauki in Karachi into a sub-police station and (2) the entertainment of additional police staff owing to the re-opening of the Sub-Treasuries at Digri and Samarao in the Thar Parkar District in Sind.

126. *Police Training School.*—The increase in the budget estimate for 1935–36 as compared with the budget estimate for 1934–35 is mainly due to (1) the fact that allowance has been made for the emergency cut in pay for one month only in 1935–36 and (2) new provision made for opening a branch for the training of Head Constables of the District Police at the Police Training School, Nasik.

127. *Railway Police.*—The increase in the budget estimate for 1935–36 as compared with the budget estimate for 1934–35 is mainly due to the fact that allowance has been made for the emergency cut in pay for one month only in 1935–36.

128. *Criminal Investigation Department.*—The increase in the budget estimate for 1935–36 as compared with the budget estimate for 1934–35 is mainly due to (1) the fact that allowance has been made for the emergency cut in pay for one month only in 1935–36 and (2) transfer of the provision for certain police staff from the Public Land Conveyance Licensing Department of Bombay City under " Presidency Police " to the head " Criminal Investigation Department (Bombay City) " and, (3) new provision made for formation of a Modus Operandi Bureau for the police in Bombay City.

129. *High Commissioner—Stores.*—The Budget provides for the charges expected on account of freight and value of rain coats and rain capes ordered from England for the Bombay City Police Force, as they cannot be obtained in India.

130. *Special Emergency Expenditure.*—The decrease in the revised estimate for 1934–35 as compared with the budget for the same year is due to the reduction made in the temporary police force entertained in connection with the civil disobedience movement. No provision has been made in the budget estimate for 1935–36 for the temporary police force under this head.

27, Ports and Pilotage—Provincial (Reserved).

Expenditure.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Ports Establishments	6	7	6	7

131. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly, expenditure in connection with the Ship Survey Departments, Bombay and Karachi, is treated as partly Central and partly Provincial. In the case of the Ship Survey Department, Bombay, the expenditure is treated as 93 per cent. Central and 7 per cent. Provincial. In the case of the Ship Survey Department, Karachi, a contribution of Rs. 1,450 per annum has been fixed for five years from 1931-32.

30, Scientific Departments—(Transferred).

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
(1) Donations to Scientific Societies and Institutions	5	4	4	4
(2) Museums	86	88	86	87
Total ..	91	92	90	91

132. *Museums and Scientific Societies.*—The decrease of 2 in the current year's revised estimate is due to (1) a reduction of Rs. 1,250 in the grants to the Prince of Wales Museum and the Natural History Section on account of the application of the 5 per cent. emergency cut, and (2) application of the 5 per cent. cut to the salaries of the staff of the Satara Museum. The reduction of 1 for next year as compared with the current year's budget estimate is due to the reduction of the pay of the Curator of the Satara Museum from Rs. 240 to Rs. 150 per mensem.

XXI and 31, Education (Transferred).

Revenue.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
A—University	6,18	5,88	6,55	6,37
B—Secondary	4,33	4,30	4,02	3,98
C—Primary	....	..	..	..
D—Special	39	41	43	41
E—General	7,80	5,59	5,71	5,23
Total ..	18,70	16,18	16,71	15,99
Refunds ..	—2	—2	—3	—2
Grand Total ..	18,68	16,16	16,68	15,97

133. *A—University.*—The increase in the revised estimate for the current year is mainly in fee receipts on account of an increase in the number of students in Government colleges. For the same reason, next year's receipts are estimated at a figure higher than the budget estimate for the current year.

134. *B—Secondary.*—The decrease in receipts in the revised estimate for the current year and the budget estimate for 1935–36 is mainly due to the loss of receipts from fees owing to (*a*) the transfer of the Government High School at Hyderabad to the Muslim Education Society and (*b*) the amalgamation of the Government Middle School at Surat with the Government High School there, with the consequent reduction in the total number of classes in the combined institution.

135. *D—Special.*—The small increase in receipts under this head in the revised estimate for 1934–35 is mainly due to increased rates of fees in practising schools attached to vernacular training institutions and the increased number of pupils in Government Commercial Classes.

136. *E—General.*—The increase in the revised estimate as compared with the budget estimate for the current year is due to larger recoveries of contributions for leave allowances of officers in foreign service. The decrease in the estimated receipts for 1935–36 is mainly accounted for by the fact that since the datum-line grants to local bodies for primary education have now been fixed and their expenditure on primary education has stabilised, the possibility of over-payments has been lessened with the consequent fall in recoveries of over-payments in making provisional grants. The reduction (50) in recoveries of over-payments has been partly counterbalanced by increased receipts from (*a*) fees charged to candidates appearing for the several examinations held by the Educational Department—(10) and (*b*) larger recoveries of leave allowances on account of officers in foreign service (4).

Expenditure.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
A—University	16,21	16,72	17,06	16,56
B—Secondary	21,76	21,65	21,78	21,82
C—Primary	1,14,90	1,16,18	1,16,16	1,16,25
D—Special	6,56	6,54	6,56	7,15
E—General	14,21	12,94	12,70	12,88
Exchange ..	..	..	..	..
Total ..	1,73,64	1,74,03	1,74,26	1,74,66

137. *A—University.*—The increase in the revised estimate as compared with the budget estimate of the current year is chiefly due to the provision for grant-in-aid to the Bombay University in connection with the East Wing of the Royal Institute of Science, the rent paid by that body having been shown as a receipt under " XXX, Civil Works " and also to (1) an increase of expenditure on account of temporary staff and purchase of additional apparatus for the Royal Institute of Science, Bombay, (2) extra expenditure required in connection with the winding up of the Deccan College, (3) slightly large expenditure on account of travelling allowance and excursion tours in all arts colleges and (4) grant of a passage to one lecturer. This increase was counterbalanced to a certain extent by (1) savings which occurred in the provision for pay of officers as two professors went to England on leave, (2) smaller expenditure on account of travelling allowance for the Royal Institute of Science, Bombay, (3) retirement of one professor for whom full provision was made and (4) a smaller number of teachers having been deputed to the Secondary Training College. The decrease in next year's estimates as compared with the current year's estimates is mainly due to (1) the abolition of certain posts of Professors and Lecturers at the Deccan College and (2) the fact that for the current year a non-recurring provision of 42 was made on account of the opening of B.Sc. classes at the Karnatak College and no similar provision is required for the next year. This decrease in next year's estimates is counterbalanced by (1) the provision made on account of the discontinuance of the 5 per cent. cut in salaries and (2) increments due to the staff.

138. *B—Secondary.*—The increase in the revised estimate as compared with the budget estimate for the current year is mainly due to larger expenditure on account of payment of grants to (*a*) the Muslim Education Society which has taken over the management of the Government High School at Hyderabad, (*b*) the Girls' High School of the Sarvajanik Education Society, Surat, and (*c*) a special additional grant as usual to one deserving institution. This additional expenditure has been partly counterbalanced by a reduction in the direct expenditure on Government Anglo-Vernacular Schools owing to the transfer of the Government High School at Hyderabad to private management and the closure of the Government Middle School at Suart as a separate institution. The estimate for 1935–36 shows an increase as compared with the current year's budget on account of the provision made for the discontinuance of 5 per cent. cut, at present in force, in the pay of officers and establishments, which has been partly counterbalanced by reduction in expenditure on account of the transfer of the Government High School at Hyderabad to private management and the closure of the Government Middle School at Surat as a separate institution as already stated above.

139. *C—Primary.*—The budget estimate for 1935–36 provides for all probable requirements on the basis of a 14 per cent. cut in the grants due to local bodies for primary education, after taking into account (*a*) the normal growth in current expenditure and (*b*) the provision for additional grants on account of under-payments, if any, in grants to some local bodies for previous years.

140. *D—Special.*—The discontinuance of the 5 per cent. cut in the pay of the staff in Government Special Schools as in the case of other Government servants from April 1935, the provision of 36 for the scheme, of which details have been given elsewhere in this budget, for opening more classes in vernacular training institutions for primary teachers and full provision made on account of the pay and allowances of the Director, Sir J. J. School of Art, for whom reduced provision was made in the current year owing to his absence on leave in England, mainly account for the increase in the estimate for 1935–36 as compared with the budget provision for the current financial year.

141. *E—General.*—The revised estimate for the current year and the estimate for the next year under the various minor heads under this head compare as follows with the budget estimate for the current year :—

	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
(*a*) Direction	1,62	1,54	1,72
(*b*) Inspection	5,11	5,00	4,94
(*c*) Scholarships	4,87	4,81	4,80
(*d*) Miscellaneous	1,34	1,35	1,42
Total ..	12,94	12,70	12,88

Revised estimate, 1934-35.—The reduction in the revised estimate under "Direction" is due to the fact that the Director, Mr. Beckett, proceeded on leave out of India earlier than previously anticipated and economy in contingent expenditure.

The decrease under "Inspection" is mainly due to (*a*) the appointment of an inspecting officer on lower pay in place of one on higher pay and (*b*) the transfer of certain staff to District Local Boards.

Savings are anticipated in the provision for free-studentships under "Scholarships" owing to the closure or transfer to private management of some Government institutions.

Budget estimate, 1935-36.—The increase in the budget estimate for next year under "Direction" as compared with the budget estimate for the current year is mainly due to the provision made for the discontinuance of the emergency cut and to increments due to the staff.

The reduction under "Inspection" is chiefly due to the transfer of some inspecting staff to two District Local Boards in the Northern Division which took over control of primary education.

The decrease under "Scholarships" is mainly accounted for by the reduced values of scholarships while the increase under "Miscellaneous" is mainly due to larger provisions for (*i*) examination charges necessitated by the increased number of examinees and (*ii*) the increased grant to the Girl Guides Association.

31, Education (Reserved).

Expenditure.

—	Accounts, 1933-34	Budget Estimates, 1934-35	Revised Estimates, 1934-35	Budget Estimates, 1935-36
Secondary	4,57	4,54	4,51	4,52
Special	1,24	1,32	20	20
General	37	43	44	41
	6,18	6,29	5,15	5,13

Revised Estimates, 1934-35.

142. *Secondary.*—The decrease of 3 is due to a reduction in the number of applications for grants to soldiers' children.

143. *Special.*—The decrease of 1,12 is due to the transfer of the provisions for Reformatories to "37, Miscellaneous Departments—Reserved".

144. *General.*—The increase of 1 is mainly due to the award of more scholarships.

Budget Estimates, 1935-36.

145. *Special.*—The decrease of 1,12 is due to the transfer of provisions for Reformatories to "37, Miscellaneous Departments—Reserved".

146. *General.*—The decrease of 2 is mainly due to smaller provision being made for the salary of the Inspector of European Schools who is expected to go on leave out of India from 27th December 1935 to 11th March 1936.

XXII and 32, Medical—(Transferred).

Receipts.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Medical Schools and College Fees	2,09	2,05	2,16	2,25
Hospital Receipts	2,62	2,60	2,55	2,60
Mental Hospital Receipts	1,78	1,67	1,75	1,68
Contributions	7,83	7,92	7,92	7,98
Sale of Medicines	1	1	1	1
Income from Endowments	20	22	22	25
Miscellaneous	17	17	18	20
Recoveries of overpayments	32	30	25	26
Collection of payments for services rendered ..	7	10	8	7
Total ..	15,09	15,04	15,12	15,30
Deduct—Refunds	—5	—10	—6	—8
Total ..	15,04	14,94	15,06	15,22

Expenditure (Transferred).

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Medical Establishments	5,22	5,06	5,18	5,85
Hospitals and Dispensaries	27,31	27,85	27,69	28,36
Grants for Medical Purposes	3,27	3,14	3,14	3,19
Medical Colleges and Schools	4,37	4,58	4,64	4,15
Mental Hospitals	4,89	5,10	5,08	5,14
Chemical Examiners	59	60	61	46
Expenditure in England (Stores) ..	..	11	9	11
Total ..	45,65	46,44	46,43	47,26

Receipts.

147. The increase in the revised estimate for the current year and the budget estimate for the next year as compared with the budget estimate for the current year is mainly due to increase in the fees payable by non-Presidency students at the Grant Medical College, Bombay.

Expenditure (Transferred).

148. *Medical Establishments.*—The increase in the revised estimate as compared with the budget estimate for the current year is mainly due to—

(*i*) the revised scale of pay which has been sanctioned to Lt.-Col. C. S. Foster, Lay Secretary for Hospital Administration, with effect from 1st October 1934 ;

(*ii*) the increased expenditure on account of the cost of passages to certain officers ;

(*iii*) the appointment of two Lecturers in Science at the B. J. Medical School, Poona ; and

(*iv*) the payment to the staff of the N. M. Mental Hospital, Thana, of the arrears of compensatory local allowance to which they were declared eligible in May 1934.

The increase in the budget estimate for 1935-36 as compared with the revised as well as the budget estimate for the current year is mainly due to—

(*a*) the fact that allowance has been made for the continuance of the emergency cut in pay at the rate of 5 per cent. for one month only in the next year,

(*b*) the annual increments which will be earned by the officers in the Medical Department during the course of the next year,

(*c*) the appointment of a B. M. S. Class I officer at the Central Hospital, Shikarpur, in place of a B. M. S. Class II Officer,

(*d*) the revised scale of pay sanctioned to Lt.-Col. C. S. Foster, Lay Secretary for Hospital Administration, and

(*e*) the transfer of provision for three officers from the head " Mofussil Hospitals and Dispensaries " to the head " Medical Establishment " as a result of a change in classification suggested by the Accountant General.

149. *Hospitals and Dispensaries.*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to (*i*) economy in expenditure, (*ii*) low contract rates obtained from tenderers in respect of hospitals supplies and (*iii*) changes in personnel and lower rates of pay sanctioned to new entrants. The budget estimate for the next year is higher than the revised as well as the budget estimate for the current year for the same reasons generally as those given in items (*a*) and (*b*) in the preceding paragraph.

The increase in the budget estimate for the next year is also partly accounted for by the fact that the provision on account of the pay of the Superintendents of three of the Government hospitals in Bombay which used to be shown in the past wholly under the head " Grant Medical College, Bombay " has now been shown partly under the head " Hospitals and Dispensaries " and partly under the head " Medical Colleges and Schools."

150. *Medical Colleges and Schools.*—The decrease in the budget estimate for next year under this head as compared with the budget estimate for this year is due to the change in classification mentioned at the end of the preceding paragraph.

151. *Chemical Examiners.*—The decrease in the next year's budget estimate under this head is due to the fact that provision on account of the pay of the present Chemical Analyser, who is an I. M. S. Officer has been made up to 15th April 1935 only and that provision for his leave salary for the remaining period up to the date of his retirement has been made in the High Commissioner's budget. Provision at the minimum rate of B. M. S. Class I scale has been made in the next year's budget for his substitute.

32, Medical—(Reserved).

Expenditure.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Medical Establishment	..	1	1	1
Grants for medical purposes	5	5	5	5
Total ..	5	6	6	6

152. *Medical Establishment.*—The provision for the current and the next years is on account of the travelling allowance of the representative of the registered medical graduates on the Indian Medical Council.

153. *Grants for medical purposes.*—The provision is on account of the grant-in-aid to the Bombay Medical Council.

XXIII and 33, Public Health.

Revenue.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
(1) Sale-proceeds of Sera, Vaccines, etc. ..	5,68	3,85	4,50	4,49
(2) Contributions	1,58	1,81	1,57	1,96
(3) Miscellaneous	12,10	12,22	11,58	11,15
(4) Recoveries of overpayments	24	17	17	18
(5) Collection of payments for services rendered	17	5	5	10
Total ..	19,77	18,10	17,87	17,88
Deduct—Refunds ..	— 1	— 2	— 3	— 2
Total ..	19,76	18,08	17,84	17,86

Expenditure (Transferred).

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
(1) Public Health Establishment	8,83	9,41	9,42	9,21
(2) Grants for Public Health purposes ..	2,56	2,79	2,80	2,58
(3) Expenses in connection with epidemic diseases	1,60	1,52	1,54	1,53
(4) Bacteriological Laboratories	2,96	2,82	2,88	2,96
(5) Pasteur Institutes	31	39	32	32
(6) Works	7,63	8,99	8,20	7,67
(7) Expenditure in England	..	..	3	..
Total ..	23,89	25,92	25,19	24,27

Revenue.

154. The sale-proceeds of quinine, vaccines, etc., and contributions for public health purposes and receipts from water works are credited to this head.

155. *Sale-proceeds of Sera and Vaccines.*—The increase of 65 in the revised estimate as compared with the current year's budget estimate is due to a large increase in the sale of plague and cholera vaccines. The next year's estimate is based on the progress of the current year's actuals.

156. *Contributions.*—The decrease of 24 in the revised estimate as compared with the budget estimate of the current year is due to the actual realisations being less than anticipated. The increase in the next year's budget estimate is due to the fact that the provision for recoveries from certain local bodies on account of pay of vaccinators has been made at increased rates.

157. *Miscellaneous.*—The decrease in the revised estimate and the budget estimate for the next year is mainly due to the—

(*i*) transfer of the Khar Water Supply Scheme to the Bandra Municipality,

(*ii*) reduction in the rate for water supplied from the Ambernath Water Supply Scheme ; and

(*iii*) less receipts expected from the sale of water to certain institutions in Poona for water supplied from the Poona Water Works.

Expenditure (*Transferred*).

158. *Public Health Establishment.*—The transfer of control of the vaccination establishment of the Larkana District to the District Local Board has resulted in a saving of 6 in the voted grants. This amount, however, has been counterbalanced by an increase of an equal amount in the non-voted grants due to the appointment of an I.M.S. Officer as Director of Public Health.

The budget estimate of the next year shows a decrease of 20 mainly on account of—

(*i*) decrease of about 24 in the establishment charges debited *pro rata* to this head from the head " 41, Civil Works " on account of the charges of establishment for the works under this head ; and

(*ii*) credit of 15, on account of the percentage charges for establishment on works provided under the head " 56-A, Capital Outlay on Public Health", taken under this head by a *deduct* entry

counterbalanced by an excess of about 21 due to—

(*i*) the provision made for a Senior Indian Medical Service Officer as Assistant Director of Public Health in place of a Junior non-I.M.S. Officer ;

(*ii*) the normal increments ; and

(*iii*) the fact that allowance has been made for the continuance of the emergency 5 per cent. pay cut for one month only.

159. *Grants for Public Health purposes.*—The main items of expenditure recorded under this head are—

(*a*) Grants for special expenditure in connection with public health.

(*b*) Grants-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.

(*c*) Grants to Village Sanitary Committees.

(*d*) Charges on account of development and town-planning schemes.

(*e*) Grants for village water supply.

Item (*a*).—A provision of 4 only has been made in the next year's budget for grants-in-aid to cover the difference between the full centage charges for establishment and tools and plant in the case of works of local bodies executed by the Poona Water Works Division and the reduced charges actually levied from the local bodies.

Item (*b*).—Government have undertaken to pay grants to certain municipalities towards the pay of their health officers and sanitary inspectors and are required to pay grants to local boards towards the pay of their health officers. A provision of 89 has been made on this account for the next year as against 1,15 in the current year. The reduction of 26 is mainly due to the reduction in the rate of grants to municipalities from two-thirds to half the salary in the case of health officers and from half to one-third the salary in the case of sanitary inspectors from 1st March 1935 (i.e. salaries payable in April.)

Item (*c*).—With a view to improving the sanitary condition of villages, grants are paid to village sanitary committees on the basis of 1 rupee of Government grant for every 3 rupees of the local board and popular contributions taken together. The current year's provision of 45 on this account has been repeated for the next year.

Item (*d*).—A provision of 93, counterbalanced by a corresponding *deduct* entry, has been made for the Karachi Town Planning Scheme No. II (Garden Quarter). Details regarding this provision are given in the statement of new item No. 43.

Item (*e*).—The current year's grant of Rs. 1 lakh has been repeated for the next year. A special provision of 10 has also been made in the next year's estimate for improvement of water supply especially for the depressed classes. Details regarding this provision are given in the statement of new item No. 44.

160. *Expenditure in connection with epidemic diseases.*—The items of expenditure under this head are —

(1) Malaria.

(2) Infectious Diseases Hospital, Poona.

(3) Free distribution and sale of quinine at cheap rates.

(4) Measures against plague, cholera, etc.

(5) Medical aid during the Pandharpur Fair.

The revised estimate shows an excess of 2 as compared with the current year's budget estimate due to an additional expenditure of 5 on account of plague preventive measures, counterbalanced by a saving of 3 in the grant for expenditure in connection with outbreaks of cholera. A special provision of 6 has been made under item (4) above for a scheme of cyanogas fumigation for the prevention of plague. Details of this provision are given in the statement of new item No. 42.

161. *Bacteriological Laboratories.*—The excess of 6 in the revised estimate as compared with the budget estimate of the current year is due to the additional requirements of about 13 for larger purchases of vaccine ampoules and plague accessories, counterbalanced to the extent of 6 by small savings under " Pay of Officers ", " Pay of Establishment ", " Allowances, Honoraria, etc." The increase of 14 in the next year's budget estimate as compared with that of the current year is due to the provision for an Indian Medical Service Officer as one of the Assistant Directors at the Haffkine Institute, and additional requirement under " Contingencies " for the manufacture of plague and other stock vaccines in larger quantities to meet increasing demands.

162. *Pasteur Institutes.*—The decrease of 7 in the revised estimate as compared with the budget estimate is due to less number of patients treated. The next year's estimate is based on the progress of actuals.

163. *Works—(I) Original Works.*—The revised estimate shows an increase of 14 as compared with the current year's budget estimate. This is mainly due to an increase of 19 on account of expenditure on (*i*) Surveys and preparation of detailed plans and estimates of the Kanheri Valley Storage Project, and (*ii*) laying water mains along Nagardas Road at Andheri and in the Santa-Cruz Town Planning Scheme No. III.

The decrease of 49 in the next year's budget estimate as compared with that of the current year is due to less provision for original works.

(*II*) *Repairs.*—The decrease under this item comes to 93 as compared with the budget estimate of the current year. This is mainly due to (*i*) the decrease of 23 in the provision made for the purchase of water from the Bombay Municipality due to less demand for water in Salsette and Trombay, and less expenditure on repairs and maintenance of the Salsette Water Supply System, (*ii*) the saving of 51 in the maintenance and repairs charges to the various works in charge of the Poona Water Works Division, and (*iii*) to the savings in the maintenance and repairs charges to other works. The decrease of 82 in the next year's estimate is due to (*i*) the transfer of the Khar Water Supply to the Bandra Municipality, (*ii*) less requirements for maintenance and repairs of the Salsette and Ambernath Water Supply Schemes ; and (*iii*) less provision due to reduction in the maintenance and repair charges for other works.

XXIV and 34, Agriculture.

Revenue.

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
(1) Agricultural receipts	2,34	2,37	2,48	2,26
(2) Veterinary receipts	15	12	17	17
(3) Co-operative credit	1,25	1,55	1,55	1,45
(4) Recoveries of over-payments	1	2	2	2
(5) Collection of payments for services rendered.	57	60	60	76
Total ..	4,32	4,66	4,82	4,66
Deduct—Refunds ..	—1	—1	—1	—1
Total ..	4,31	4,65	4,81	4,65

Expenditure—(Transferred).

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
(1) Agriculture	15,78	15,16	15,53	16,14
(2) Veterinary charges..	4,22	4,30	4,21	4,66
(3) Co-operative Credit	5,95	6,34	6,33	6,52
(4) Works	9	..	1	..
Total ..	26,04	25,80	26,08	27,32

Revenue.

164. *Agricultural Receipts.*—The Agricultural College and School fees and the proceeds of the farm produce and cotton seed and implements sold by the Agricultural Department are credited to this head. The current year's revised estimate shows an increase of 11 as compared with the budget estimate. The increase is due mainly to the profit of 10 realised on the transactions from the Personal Ledger Account of the Director of Agriculture, the receipts of 5 from the sale of property of the Manjri Farm, and additional receipts of 5 from fees from the students of the Poona Agricultural College owing to increase in their number. The increase is partially counterbalanced by a decrease of 8 on account of reduced receipts from the College Dairy, from the sale of agricultural produce due to partial failure of crops by untimely rains, and reduced rates for hire of implements. The next year's estimate shows a decrease as compared with the budget and revised estimates of the current year. The reduction is mainly due to the reduction in the rate of milk sold by the College Dairy, reduction in the sales of hay and cattle and reduction in the area under cultivation on certain farms.

165. *Veterinary Receipts.*—The current year's revised estimate shows an increase of 5 as compared with the budget estimate. The increase is due to larger receipts from college fees in consequence of a larger number of students joining the College, and larger receipts from fees for inoculations and vaccinations. The next year's estimate of 17 follows the progress of actuals during the current year.

166. *Co-operative Credit.*—The current year's revised estimate is the same as the budget estimate. The decrease of 10 in the next year's estimate as compared with the current year's budget and revised estimate is due to smaller receipts expected from audit fees from agricultural credit societies.

167. *Collection of payments for services rendered.*—The current year's revised estimate is the same as the budget estimate and includes 55 on account of the recovery of cost of the special staff employed for the recovery of dues of co-operative societies. The next year's estimate of 76 includes 73 for this purpose.

Expenditure—(Transferred).

168. *Agriculture.*—The increase of 37 in the current year's revised as compared with the budget estimate is mainly due to the extra provision required for pay and allowances of an Indian Agricultural Service Officer who did not proceed on leave out of India as originally intended, additional requirements for grants made to agricultural associations in the Presidency and for contingent expenditure in Sind. The increase of 61 in the next year's estimate as compared with the current year's revised estimate is due to the inclusion of provisions of 60 for the acquisition of land for the Jalgaon farm, 7 for the creation of a post of bunding officer and of his staff and the entertainment of establishment for pig killing work, 4 for the extra staff required in the office of the Chief Agricultural Officer in Sind for clerical and statistical work and 9 for training of sons of zamindars and others in improved methods of agriculture, all of which are new items of expenditure. The increase as compared with the current year is also due to the larger provision for pay of officers and establishments owing to the fact that allowance has been made for the continuance of the emergency 5 per cent. cut for one month only.

169. *Veterinary Charges.*—The decrease of 9 in the current year's revised estimate as compared with the budget estimate is mainly due to smaller expenditure on the purchase of sera and vaccines. The increase of 36 in the next year's estimate is due to larger provisions made for pay of officers, grants-in-aid to veterinary hospitals and dispensaries and for travelling allowance of veterinary assistant surgeons, and to the fact that allowance has been made for the continuance of the emergency 5 per cent. cut for one month only. This increase is partially counterbalanced by smaller provision for the purchase of sera and vaccines.

170. *Co-operative Credit.*—The increase of 18 in the next year's estimate as compared with the current year's budget estimate is mainly due to the fact that allowance has been made for the continuance of the emergency 5 per cent. cut for one month only, larger provision for the special staff entertained for the recovery of dues of co-operative societies and provision for additional audit staff. This increase is partially counterbalanced by smaller provision under " Grants-in-aid ".

XXV and 35, Industries.

Revenue.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Industries	8	7	7	7
Fisheries	2	3	6	6
Total ..	10	10	13	13

Expenditure (Transferred).

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Industries	3,49	3,71	3,55	3,79
Fisheries	5	37	37	16
Total ..	3,54	4,08	3,92	3,95

Revenue.

171. *Industries.*—Receipts under this head include sale-proceeds of cloth and other miscellaneous receipts and the receipts from the R. C. Technical Institute, Ahmedabad.

172. *Fisheries.*—The increase in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is due to the anticipated recovery of a portion of the cost of motor launch "Sir Fredrick Sykes", let on the hire purchase system.

Expenditure (Transferred).

173. *Industries.*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to (1) savings in the provision for pay and allowances of the Director who went on leave out of India for nearly six and half months and (2) savings under "Technical Education—Grants-in-aid and Committee of Direction for Industrial and Technical Schools" due to the continuance of the emergency cut, partially counterbalanced by an increase in the pay and allowances of the Industrial Engineer who held charge of the post of the Director during the latter's absence on leave and who was paid extra remuneration on that account. The increase in next year's budget estimate as compared with the current year's budget estimate is mainly due to (1) the fact that allowance has been made for the continuation of the 5 per cent. emergency cut for one month only ; (2) the increase in the travelling allowance and contingent expenditure of the Director necessitated mainly by the measures taken for the development of the Handloom Industry, and the opening of the Weights and Measures section of the Department of Industries, and to (3) the grant of Rs. 3,339 to the Blind Relief Association, Bombay, for its Industrial Home, partially counterbalanced by a decrease in the provision for "working charges of weaving schools and demonstrations" under "Industrial Education".

174. *Fisheries.*—The current year's revised estimate is higher than the next year's budget estimate as the former includes the cost of construction of two motor boats.

XXVI and 37, Miscellaneous Departments (Reserved).

Revenue.

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
(1) Examination fees	88	23	23	18
(2) Fees for inspection of steam boilers ..	1,47	1,61	1,56	1,56
(3) Miscellaneous	6	3	8	5
(4) Inspection of motor vehicles	13,27	13,00	13,70	13,30
(5) Fees for the inspection of weights and measures.	..	..	..	91
Total ..	15,68	14,87	15,57	16,00
Deduct—Refunds .. Reserved ..	— 5	— 5	— 5	— 5
Total ..	15,63	14,82	15,52	15,95

Expenditure (Reserved).

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
(1) Labour	82	87	1,05	1,39
(2) Inspector of factories	1,18	1,18	1,17	1,21
(3) Inspector of steam boilers	1,17	1,36	1,28	1,34
(4) Inspection of motor vehicles	1,07	1,10	1,18	1,18
(5) Examinations	15	16	17	16
(6) Miscellaneous	7	7	1,20	1,18
Total ..	4,46	4,74	6,05	6,46

Revenue.

175. *Examination fees.*—The Accountancy Diploma Board has now ceased to hold the G. D. A. examination, the last examination having been held in April 1934. The estimated receipts on account of examination fees during 1935–36 do not, therefore, provide for any receipts on account of the G. D. A. examination fees.

176. *Fees for inspection of steam boilers.*—The decrease of 5 in the revised estimate, as compared with the budget estimate of the current year, is based on the progress of actuals. The next year's estimate repeats the revised estimate.

177. *Miscellaneous.*—The receipts under this head include those of the Labour Office which are derived from the subscriptions for the Labour Gazette and the advertisements published therein. With effect from the current year the receipts from the Reformatory Schools are to be credited to this head. The revised estimate of the current year and the budget estimate of the next year include 2 on account of these receipts.

178. *Inspection of motor vehicles.*—The increase of 70 in the revised estimate as compared with the budget estimate of the current year is due to the larger number of cars registered during the year.

179. *Fees for the inspection of weights and measures.*—The fees are on account of the introduction of the Bombay Weights and Measures Act, 1932, in Bombay City and 10 districts in the mofussil with effect from 1st July 1935.

Expenditure.

180. *Labour.*—The increase of 18 in the revised estimate as compared with the budget estimate of the current year is on account of the appointment of a Labour Officer. The increase of 52 in the next year's estimate as compared with the budget estimate of the current year is partly due to the expenditure on account of the Labour Officer and partly on account of the debiting of the major portion of the pay and allowances of the Commissioner of Labour and Director of Information to this head.

181. *Inspector of factories.*—The increase of 3 in the next year's budget estimate as compared with that of the current year is due to allowance being made for the continuance of the 5 per cent. emergency cut for one month only.

182. *Inspector of steam boilers.*—The decrease of 8 in the revised estimate as compared with the budget estimate of the current year is due to (*i*) the savings in the provision for pay of an Inspector on account of his departure on leave out of India earlier than the due date, and (*ii*) the savings in the provision for house rent allowance, in consequence of the Chief Inspector being provided with Government residence, and two officers going on leave. The decrease of 2 in the next year's estimate as compared with the budget estimate of the current year is due to the contemplated appointment of a new Inspector on the revised scale of pay in place of an officer who is to proceed on leave preparatory to retirement.

183. *Inspection of motor vehicles.*—The establishment dealing with the licensing of motor vehicles also deals with the licensing of other public conveyances in most of the districts. Where the establishment is common for the working of the Indian Motor Vehicles Act and the Bombay Public Conveyances Act, the share of expenditure of the former, if it can be ascertained separately, is to be debited to this head. Where the expenditure cannot be accounted for separately, the expenditure incidental to the pay of clerks and contingent expenditure is to be debited in proportion to the number of licences issued under each Act and the expenditure incidental to the inspection of vehicles is to be debited in proportion to the receipts realised under each Act. The increase of 8 in the next year's estimate is due partly to the share of the total expenditure debitable to this head being determined on the above basis, and partly to the fact that allowance has been made for the continuance of the 5 per cent. emergency cut for one month only, and annual increments in pay, and to the provision for the appointment of an Inspector and cashier in the Motor Vehicles Department, Karachi and Tatta Districts, which was sanctioned in May 1934.

184. *Miscellaneous.*—It has been decided in consultation with the Auditor General that the expenditure in connection with the Juvenile Branch and Reformatory Schools should be debited to this head instead of to "31, Education—Reserved". The increase of 1,13 in the revised estimate as compared with the budget estimate of the current year is mainly due to the transfer of the provision of 1,12 on this account from "31-Education—Reserved" to this head. The increase of 1,11 in the next year's budget estimate as compared with that of the current year is due to the same reason.

37, Miscellaneous Departments (Transferred).

Expenditure.

	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
(1) Preservation and translation of ancient manuscripts.	2	2	2	3
(2) Examinations	13	11	12	..
(3) Provincial Statistics	1	1	1	1
(4) Miscellaneous	15	36	60	71
(5) Contributions	..	23	..	..
(6) Inspection of Weights and Measures ..	..	..	98	84
(7) Expenditure in England	..	..	55	..
Total ..	31	73	2,28	1,59

185. *Preservation and Translation of Ancient Manuscripts.*—The Government grant to the Bhandarkar Oriental Research Institute for this item, which was originally Rs. 3,000, was reduced with effect from 1932-33 to Rs. 1,500 owing to financial stringency. In 1934-35 it was raised to Rs. 2,000. As this amount is found to be inadequate for the normal expenditure of the Institute on the above item, the grant has now been restored to the original amount.

186. *Examinations.*—The Government Diploma in Accountancy Examination, which was hitherto conducted by the Accountancy Diploma Board has been discontinued with effect from 1935. No provision has accordingly been made for this item.

187. *Provincial Statistics.*—So far as the expenditure on account of the Administration of the Indian Christian Marriage Act XV of 1872 is concerned, no remarks are called for.

188. *Miscellaneous.*—The provision of 18 on account of—

(*i*) the Government Depressed Class Hostel at Poona ; and

(*ii*) the special scholarships for depressed class boys in secondary schools,

has been transferred to this head from the head " 31, Education—Transferred " with effect from the current year. The increase of 24 in the revised estimate as compared with the budget estimate of the current year is due to the transfer of the provision of 23 under this minor head from that under " Contributions ". This provision of 23 has been made for the scheme for village improvement. In view of the initial success of the scheme, an additional amount of 11 has been provided for during the next year.

189. *Contributions.*—As explained in the preceding paragraph, a provision of 23 for the Village Improvement Scheme was made in the current year's budget under this minor head which has now been transferred to the minor head " Miscellaneous ".

190. *Inspection of Weights and Measures.*—A supplementary grant of 1,69 was obtained from the Legislative Council during the August Session for expenditure on account of the introduction of the Bombay Weights and Measures Act. The revised estimate has been taken at 1,53. The reduction of 16 is due to the fact that the estimate of expenditure in England is reduced by 4, and that the staff is to be employed later than anticipated. The amount of 55 has been shown under " Expenditure in England ". The next year's budget estimate is 84 and this provision is on account of the Warders, Assistant Warders and the establishment required to give effect to the Act.

XXX and 41, Civil Works—Provincial—(Transferred).

—	Accounts, 1933–34	Budget estimate, 1934–35	Revised estimate, 1934–35	Budget estimate, 1935–36
Revenue	40,56	41,72	41,62	45,00
Expenditure	85,67	87,43	88,27	91,54

Revenue.

191. The receipts consist mainly of rents of buildings, tolls on roads, transfers from the Central Road Development Account and Miscellaneous items. The decrease of 10 in the revised estimate for 1934–35, as compared with the budget estimate for the same year, is mainly due to less receipts anticipated from "Transfers from the Central Road Development Account", corresponding to anticipated expenditure on works and repairs from the Road Development Account is partly counterbalanced by increased receipts from rents of buildings tolls on roads, recoveries of expenditure and miscellaneous items. The increase of 3,28 in the budget estimate for 1935–36, as compared with that for 1934–35, is mainly due to increased receipts anticipated from tolls on roads, "Transfers from the Central Road Development Account" on account of increased provision for works and repairs from the Road Development Account and recoveries of expenditure.

Expenditure.

192. The increase of 84 in the revised estimate for 1934–35, as compared with the budget estimate for the same year, is mainly due to (*i*) additional funds required under grants-in-aid payable to local bodies on account of establishment and tools and plant charges on Public Health Works carried out by ordinary Public Works Divisions owing to subsequent change in the classification of such grants-in-aid from "33, Public Health" to "41, Civil Works" and (*ii*) funds required to meet other unforeseen and emergent expenditure on works and repairs. The increase of 4,11 in the budget estimate for 1935–36, as compared with that for 1934–35, is mainly due to (*i*) provision required for completion of certain major works started during the course of the current year, (*ii*) provision for grants-in-aid to local bodies on account of Public Health works as explained above, and (*iii*) increased provision for grants to local boards for local public works. The increase is partly counterbalanced by less provision under establishment on account of *pro rata* distribution and reductions effected.

193. The grant under the head 41, Civil Works—Provincial—Transferred has been distributed as under :—

Works in progress	2,38
New Works	3,14
Road works to be financed from the receipts from the Petrol Tax Fund.	17,33
Discretionary grants	3,53
Repairs	39,12
Repairs—Road Development Account ..	95
Establishment—(Non-voted)	3,83
(Voted)	13,21
Tools and Plant	86
Grants-in-aid	9,70
Suspense	3
Expenditure in England—Stores	8
Deduct—English cost of Stores and Establishment—	
Stores—Voted	—8
Establishment—(Non-voted) ..	—2,39
(Voted)	— 15
	91,54

194. The provision for works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

Police.—Constructing additional quarters for the Head Quarters Police at Sholapur (1,64).

Communications.—Improvements to Taloda-Shahada Road, Section I (15); Improvements to Taloda-Shahada Road, Section II (13); Dhadgaon-Shahada Road (25).

Miscellaneous.—Raising and strengthening the Protective Bund round Kotri (15).

New works are shown in the List of New Major Works, appended to this Book.

195. Works financed from the Petrol Tax Fund are shown in the Public Works Department Budget of Civil Works.

41, Civil Works—Provincial (Reserved).

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Expenditure	3,49	3,00	3,25	3,11

196. The increase of 25 in the revised estimate for 1934–35, as compared with the budget estimate for the same year, is due to the execution of the drainage scheme at Government House, Ganeshkhind, for which a supplementary grant was sanctioned by the Legislative Council in August 1934. The increase of 11 in the budget estimate for 1935–36, as compared with that for 1934–35, is mainly due to a provision of 24 for completion of the drainage scheme at Government House, Ganeshkhind, partly counterbalanced by a decrease of 14 under Establishment charges on a *pro rata* distribution.

197. The grant for 1935–36 under the head 41, Civil Works—Provincial—Reserved has been distributed as under :—

Original Works	49
Repairs	1,95
Establishment—Non-voted	14
Voted	50
Tools and Plant	3
	3,11

The provision of 49 under original works includes 24 for the drainage scheme at Government House, Ganeshkhind. The balance of 25 will be utilised on small works in connection with Government Houses.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

198. In this Presidency the Public Works Department establishment is not divided into two distinct branches to deal separately with "Irrigation" and with " Roads and Buildings " (or " Civil Works "): A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are included in one demand for grant under " 41, Civil Works ".

199. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed to major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is, however, necessary that there should be budget provisions for both of these items under all the major heads concerned, which may correspond as nearly as possible with the sum that will be finally debited to those heads.

200. *Establishment.*—Up to the year 1933–34 the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and Provincial heads "XIII", "15", "55", "60" and "42", the residue being shown under the head " 41 " so far as the Presidency proper was concerned. In the case of Sind, the establishment charges were assessed by viewing firstly the total provision required for ordinary establishment in the whole of Sind, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs in Sind (excepting those of the Lloyd Barrage and Canals Construction), and treating the remainder as the establishment charges of the Lloyd Barrage and Canals Construction Project. The figures worked out in the accounts on the basis of a *pro rata* distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided that, with effect from the year 1934–35, ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro rata*, instead of on the percentage basis, but in the case of the Central heads, however, they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. Expenditure on " Works " of the Lloyd Barrage and Canals Construction Scheme having been reduced greatly, it was decided that, in future, the establishment charges in Sind should also be budgeted for in the same way as those in the Presidency proper. In the budgets for 1934–35 and 1935–36 the establishment charges under the several accounts heads concerned have been provided in accordance with the decisions outlined above.

201. *Ordinary Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, the budget provision for tools and plant required for such works is made at that rate. The residue is distributed over all heads, including " 41 ", in proportion to the estimated outlay on works and repairs under those heads.

202. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation and it is, accordingly, classified under the head " 59, Bombay Development Scheme ", to which head the cost of works and repairs in connection with that scheme is debitable. This establishment is, therefore, provided under that head, which also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, who are now in charge of the Reclamation work. Secretariat charges at 1 per cent. on the cost of works and repairs are also included in this head.

203. The details of the establishment and tools and plant charges except those of the special establishments, and those tools and plant which are required

for survey works are given in the detailed budget estimates for "41, Civil Works" and the details of special establishments and tools and plant required for survey works are given in the detailed budget estimates of the heads concerned.

204. The demand under "41, Civil Works" is divided into two portions: "Civil Works—Reserved", which consists of the demand on account of Government Houses only, and "Civil Works—Partly Reserved and Partly Transferred", which includes the rest of the demand. It is treated as "Partly Reserved and Partly Transferred" since as explained above, it includes provision for Irrigation establishment, which is Reserved, as well as for Roads and Buildings establishment, which is Transferred.

XXXI and 42, Bombay Development Scheme.

205. These revenue heads record receipts and expenditure in respect of all Bombay Development schemes except the Back Bay Reclamation and Salsette and Ambernath Water Supply schemes. The transactions relating to the Back Bay Reclamation scheme are shown under " 59, Bombay Development Scheme " and the receipts and expenditure in respect of the Salsette and Ambernath Water Supply schemes are recorded under " XXIII " and " 33, Public Health".

Receipts.

—	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
(1) Rents from properties	6,95	5,97	6,80
(2) Sales of electricity	19	16	16
(3) Cotton cess receipts	..	1,38	..
(4) Miscellaneous	46	46	50
Total ..	7,60	7,97	7,46

Expenditure.

—	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
I. *Original Works*—			
(*a*) Land acquisition	8	3	8
(*b*) Other works—			
(1) Industrial Housing Scheme	2	2¼	2
(2) S. S. 3—Trombay (North West)	2¼	2¼	2¼
(3) S. S. 6—Dandá	¾	½	½
(4) S. S. 7—Khar Model suburb	23	4¼	18¾
(5) S. S. 15—Ambernath Development ..	½	¼	½
(6) S. S. 23—Ambernath Electric Supply ..	..	¼	..
(7) G-1—Quarters and offices in Bombay ..	..	¼	..
Total ..	36½	13	32
II. *Repairs and maintenance*—			
(A) Rents and taxes, etc. for chawls, etc.—			
(1) Municipal taxes	1,15	1,13	1,07
(2) Rent to be paid to the Port Trust for Sewri land	14	14	14
(3) Sanitary stores	4	4	4
(4) Licence Fee for the Worli Market	1	1	1
(B) Other repair expenditure	88½	88	89*
Total ..	2,22½	2,20	2,15
III. *Establishment*—			
(1) *Revenue establishment of chawls*—			
(*i*) Pay of officers	4	4	4
(*ii*) Pay of establishment	55	55	57
(*iii*) Allowances, honoraria, etc.	11	10	11
(*iv*) Contingencies	2	3	3
(2) Public Works establishment	34	35	30
Total ..	1,06	1,07	1,05
IV. Tools and plant	2	1	1
Grand Total ..	3,67	3,41	3,53

*The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communications.	Total.
Presidency	64	..	64
Electrical	14	..	14
Thana	4	7	11
Total ..	82	7	89

Revenue.

206. The decrease in the current year's revised and next year's budget estimates under "Rents from properties", as compared with the budget estimate for 1934–35, is due to fall in occupancies on account of the closure of mills and the general strike in April 1934. The decrease in the revised and next year's estimates under "Sales of electricity" is due to less demands from the consumers at Ambernath for the supply of electric energy. The Cotton Cess was abolished with effect from the 1st April 1934 and the amount of 1,38 shown in the current revised estimate year's is on account of the credit in April 1934 of the amount collected in March 1934.

Expenditure.

207. *Original Works—Land Acquisition.*—The decrease of 5 in the revised as compared with the budget estimate of the current year is due to the Bombay Municipality having dropped their proposal in respect of Survey No. 100 of Chembur in the Bombay Suburban District.

208. *Industrial Housing Scheme.*—This provision is for additions and alterations to the Development Chawls in all the four areas, viz. Naigaum, DeLisle Road, Worli and Sewri.

209. *Suburban Schemes.*—

Trombay—North West.—The provision proposed for next year is for the filling in of low-lying plots for sale, surveys and the layout of roads and small extensions of roads.

Danda.—The proposed provision is for filling in low-lying plots in the scheme and surveys and the layout of roads.

Khar Model Suburb.—The proposed provision is for filling in plots, surveys and the layout of roads, small extensions of roads, lighting of roads and construction of two roads and passage in Sectors C and D to the West of the 17th road.

The decrease in the revised estimate for 1934–35 for original works, as compared with the budget estimate for the same year, is mainly due to the postponement of the construction of roads in S. S. No. 7-Khar Model Suburb on account of decreased demands for plots. The decrease in the budget estimate for 1935–36 for original works, as compared with that for 1934–35, is also due to less activity in S. S. No. 7-Khar Model Suburb.

210. *Repairs and Maintenance.*—The decrease of 2 in the revised and 7 in the ensuing year's budget as compared with the budget estimate of the current year is due to modification in the municipal assessment which varies with the percentage of vacancies in the chawls.

XXXII, Transfers from Famine Relief Fund and 43, Famine.

Revenue.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Transfers from Famine Relief Fund ..	11,80	11,90	11,17	11,18
Total ..	11,80	11,90	11,17	11,18

Expenditure.

—	Accounts, 1933-34	Budget estimate, 1934-35	Revised estimate, 1934-35	Budget estimate, 1935-36
Statutory Provision for Famine Fund ..	..	..	..	..
Expenditure met from Famine Relief Fund ..	1	..	2	..
Total, 43-A, Famine Relief	1	..	2	..
Total, 43-B, Transfers to Famine Relief Fund	..	..	..	..
Grand Total ..	1	..	2	..

Revenue.

211. The amount to be drawn from the Famine Fund for expenditure under revenue heads is required to be shown under the receipt head "XXXII-Transfers from Famine Relief Fund." The current year's budget contemplated a withdrawal of 11,90 from the Famine Relief Fund for expenditure under the following heads :—

	Rs.
8, Forest	400
15, (1), Irrigation	10,89,000
33, Public Health	1,00,000
For rounding	+600
	11,90,000

It is now anticipated that 11,17 will be required to be drawn in the current year from the Famine Relief Fund for expenditure under the following heads :—

	Rs.
8, Forest	400
15 (1), Irrigation	10,17,000
33, Public Health	98,000
43-A, Famine Relief	2,000
For rounding	—400
	11,17,000

212. It is proposed to draw 11,18 in the next year from the Famine Relief Fund for expenditure under the following revenue heads:—

	Rs.
8, Forest	200
15 (1), Irrigation	10,18,000
33, Public Health	1,00,000
For rounding	—200
	11,18,000

Expenditure.

213. Under Schedule IV to the Devolution Rules the Government of Bombay is ordinarily required to make an annual famine assignment of Rs. 12 lakhs. It may be spent only upon the direct relief of famine. In any year when the accumulated total of the Famine Fund is not less than Rs. 75 lakhs this Government may suspend temporarily the provision of the annual assignment. As the balance at the credit of the fund is Rs. 75 lakhs at present, no provision has been made in next year's budget for the annual assignment.

214. The current year's budget did not provide for any expenditure on direct famine relief. An expenditure of 2 will however be incurred in the current year on account of gratuitous relief necessitated by a partial failure of rains in certain parts of the Dharwar District.

XXXIII and 45, Superannuation.

Revenue.

—	Accounts, 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
Contributions for pensions and gratuities ..	11,92	10,22	10,08	9,71
Deduct—Refunds	—1	—3	—2	—3
Total ..	11,91	10,19	10,06	9,68

Expenditure—(Reserved).

—	Accounts 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
Superannuation and retired allowances ..	81,12	89,20	86,50	92,25
Compassionate allowances	60	63	63	63
Gratuities	73	83	87	93
Covenanted Civil Service Pensions.. ..	1,03	1,03	1,03	1,03
Donations to service funds	13	14	14	14
Donations to Provident Funds	21	24	57	36
Exchange	—2	..	..	..
Equated payments of commuted value of pensions charged to capital	5,59	7,48	7,09	8,61
Deduct—Pensionary liabilities of Commercial Departments	—3,63	—3,84	—4,67	—4,96
Total ..	85,76	95,71	92,16	98,99

Revenue.

215. The decrease in the next year's estimate, as compared with the current year's budget estimate, is due to the starting of provident or pension funds by more District Local Boards and Municipalities for their employees taken on loan from Government. The decrease in the current year's revised estimate would have been larger had it not been for an arrear recovery of 52 made from certain District Local Boards in the current year.

Expenditure.

216. *Superannuation and retired allowances.*—The progress of the actuals in the first eight months of the current year indicates that the current year's budget estimate will prove to be too high. The revised estimate has therefore been taken at 86,50. The next year's budget estimate provides for the growth of expenditure indicated by the trend of the figures of past years.

217. *Gratuities.*—The increase in the next year's budget estimate, as compared with the current year's budget and revised estimates, is mainly due to a larger debit in the next year on account of the write back of expenditure on gratuities to retrenched personnel, the expenditure for which is debited, in the first instance, to the capital head "61, Payments to Retrenched Personnel".

218. *Donations to Provident Funds.*—The increase in the current year's revised estimate over the budget estimate is due to the introduction of the

contributory provident fnud and admission thereto of the non-pensionable medical officers of the Public Health Department and to the payment of 12 to three non-I.M.S. non-pensionable officers of the Public Health Department for which a supplementary vote was obtained in August 1934. The next year's provision does not include any non-recurrent payment and shows a decrease when compared with the revised estimate of the current year.

219. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "60-B, Payments of commuted value of pensions" together with the interest accruing thereon, is repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this minor head. The increase in the next year's budget estimate, over the current year's budget and revised estimates, is due to the fact that whereas the budget and the revised estimates include equated payments in respect of the expenditure under "60-B" for the eight years ending 1933-34 the next year's estimate includes those for nine years ending 1934-35.

220. *Deduct—Pensionary liabilities of Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The increase in the current year's revised and the next year's budget estimate, as compared with the current year's budget estimate, is mainly due to the increase in the rate of pensionary charges from 8·90 per cent. to 11·24 per cent.

45-A, Commutation of Pensions financed from ordinary Revenue (Reserved).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Amount transferred from the head "60-B, Payments of Commuted Value of Pensions".	1,14	1,33	1,63	1,53

221. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "45, Superannuation Allowances and Pensions". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "45". These debits to loan heads (viz. "55, Construction of Irrigation Works") in relief of expenditure under the head "45" involve a utilisation of loan money to finance expenditure debitable to revenue. Government have therefore decided, with effect from 1932–33, to utilise the debits of pensionary charges under loan heads in relief of expenditure under the capital head "60-B, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "45-A".

222. The provisions under this head correspond to the provisions for pensionary liabilities under the head "55, Construction of Irrigation Works" (including Lloyd Barrage and Canals Construction). The increase in the revised estimate, as compared with the current year's budget estimate is due to an increase in the rates of pensionary charges from 8·90 per cent. to 11·24 per cent.

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XXXIV and 46, Stationery and Printing.

Revenue.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Stationery Receipts	26	19	26	26
Sale of Gazettes and other publications ..	97	70	90	90
Other Press Receipts	1,62	1,72	1,60	1,50
Total ..	2,85	2,61	2,76	2,66
Deduct—Refunds	..	— 1	— 1	— 1
Total ..	2,85	2,60	2,75	2,65

Expenditure—(Partly Reserved and Partly Transferred).

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Government Presses	6,39	6,68	6,34	6,30
Printing at private Presses	1	1	1	1
Purchase of stationery Stores	3,37	3,49	3,92	3,44
Stationery supplied from Central Government Stores to Provincial Governments ..	½	½	½	½
Expenditure in England—Stores	..	85	42	1,20
Printing work done at Central Government Press for Provincial Government ..	½	½	½	½
Stationery supplied to Transferred Departments	1,35	1,60	1,45	1,40
Total ..	11,13	12,64	12,15	12,36

Revenue.

223. *Stationery Receipts.*—The increase in the current year's revised estimate is due to the anticipated increase in stationery receipts. The increase in the next year's budget estimate as compared with the current year's budget estimate is due to the supply of stationery articles on payment to (*i*) the Police Patels in the Ratnagiri District, (*ii*) the Sugarcane Research Institute, Padegaon, and (*iii*) some of the offices created in the Agricultural Department which have been financed by the Indian Central Cotton Committee.

224. *Sale of Gazettes and other publications.*—The increase in the current year's revised estimate is due to the discount at 25 per cent. allowed by the Government of India on the copies of the report of the Joint Committee on Indian Constitutional Reform sold by the office of the Superintendent, Government Printing and Stationery and sale of other publications.

225. *Other Press Receipts.*—The decrease in the current year's revised estimate is due to the withdrawal of the printing work by the University of Bombay from the Government Central Press partly counterbalanced by increased receipts on account of more printing work received from the Government of India and an increase in the number of advertisements received for publication in the Gazette. The next year's estimate represents normal receipts under this head.

Expenditure.

226. *Government Presses.*—The decrease in the current year's revised estimate is mainly due to the following reasons :—

(*a*) keeping of certain posts vacant,

(*b*) reduced expenditure for bonus on account of a smaller number of men becoming eligible for it,

(*c*) reduction in contingencies due to (*i*) the introduction of cheap materials for packing articles of stationery, etc., (*ii*) general reduction in work and (*iii*) despatch of consignments by rail instead of by post, and

(*d*) larger recoveries on account of printing work done for the Lloyd Barrage and Canals Construction.

The saving thus effected is partly counterbalanced by an increase on account of the continuance of the grant of dearness allowance to the technical hands in Government Presses owing to the extension of the emergency cut.

The decrease in the next year's budget estimate as compared with the current year's budget estimate is mainly due to the following reasons :—

(*a*) appointment of men on lower rates of pay in the vacancies caused by leave and retirement of men on higher pay,

(*b*) vacancies not proposed to be filled up, and for which no provision is made, and

(*c*) reduction in the provisions for (*i*) piece and task workers, (*ii*) contingent expenditure, (*iii*) supplies and services, and (*iv*) stores—raw materials.

The decrease is partly counterbalanced by an increase owing to the fact that allowance has been made for the continuance of the emergency 5 per cent. pay cut for one month only.

227. *Purchase of Stationery Stores.*—The increase in the current year's revised estimate is due to the purchase of articles of foreign manufacture in India instead of in England as it was found to be cheaper to do so.

228. *Expenditure in England—Stores.*—The decrease in the current year's revised estimate, as compared with the current year's budget estimate, is due to the curtailment of demands from England. The increase in the next year's estimate is mainly due to the fact that as renewals and replacements were curtailed for several years as a measure of economy, a larger quantity of machinery, etc., is to be obtained from England to replace unserviceable ones.

229. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the current year's budget a sum of Rs. 50,000 was earmarked for the work to be done for the Bombay Legislative Council. The cost of the printing work, etc., done for the Bombay Legislative Council during the year 1933-34 was Rs. 32,206.

XXXV and 47, Miscellaneous (Reserved).

Revenue.

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
Unclaimed deposits	1,09	1,89	1,70	1,70
Treasure Trove	..	..	..	..
Sale of old stores and materials	3	4	30	3
Fees for Government audit	73	52	51	51
Other fees, fines and forfeitures	6	6	8	6
Miscellaneous	35	34	34	34
Rents, rates and taxes	..	..	..	..
Sale of land and houses, etc.	3	..	..	..
Recoveries of overpayments	31	50	30	30
Collection of payments for services rendered ..	32	40	40	32
Contributions	28	30	33	31
Receipts from Electricity Duty	9,40	8,00	9,25	9,25
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932 ..	16,55	14,19	14,37	15,52
Receipts under the Bombay (District) Tobacco Act, 1933	5,55	5,34	5,55	4,88
Total ..	34,70	31,58	33,13	33,22
Deduct—Refunds—				
Reserved	—77	—66	—86	—1,70
Transferred	— 2	— 2	— 2	— 2
Total ..	33,91	30,90	32,25	31,50

Expenditure (Reserved).

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
Donations for charitable purposes ..	1,93	1,52	1,54	1,67
Charges on account of vagrants	6	7	7	6
Rewards for destruction of wild animals ..	3	1	2	1
Petty Establishments	1,14	1,25	1,17	1,16
Special Commissions of Enquiry	1	..	..	..
Irrecoverable temporary loans written off ..	25	19	19	19
Rents, Rates and Taxes	6	7	7	6
Contributions	18,65	17,56	18,99	17,78
Miscellaneous Compensations	3	1	1	1
Miscellaneous and unforeseen charges ..	1	1	3	9
Miscellaneous darbar charges	15	4	4	4
Expenditure in connection with collection of Electricity Duty	14	15	16	16
Total ..	22,46	20,88	22,29	21,23

Revenue.

230. *Unclaimed deposits.*—The decrease of 19 in the revised estimate is based on the progress of actuals during the current year. The next year's estimate repeats the revised estimate.

231. *Sale of old stores and materials.*—The increase of 26 in the revised estimate as compared with the budget estimate of the current year is due to the anticipated receipts on account of sale of old motor cars of His Excellency the Governor and to the sale of certain other stores and materials. The next year's estimate is based on the average of past actuals.

232. *Recoveries of overpayments.*—The decrease of 20 in the revised estimate as compared with the budget estimate of the current year is based on the progress of actuals. The next year's estimate repeats the revised estimate and is based on the average of past actuals.

233. *Collection of payments for services rendered.*—The decrease of 8 in the next year's estimate as compared with the current year's budget and the revised estimate is based on the average of past actuals.

234. *Receipts from Electricity Duty.*—The increase of 1,25 in the revised estimate and the budget estimate of the next year as compared with the current year's budget estimate is based on the progress of actuals.

235. *Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932.*—Since realisations under the Tobacco Duty (Town of Bombay) Act IV of 1857 as amended by the Tobacco Duty (Town of Bombay) Amendment Act, 1932, are provincial revenue, they are credited to the Government account and the vote of the Legislative Council is obtained for disbursements therefrom to the Bombay Municipality after deducting charges of collection. The increase of 18 in the revised estimate as compared with the current year's budget estimate is based on the progress of actuals. In view of the actuals of 1933-34 the next year's budget estimate has been placed at 15,52.

236. *Receipts under the Bombay (District) Tobacco Act, 1933.*—The Bombay (District) Tobacco Act, 1933, allows Government to impose annual licence fees for the sale of tobacco whether wholesale, retail or by a hawker in the whole Presidency including Sind except in the town of Bombay. The decrease of 46 in the next year's budget estimate as compared with that of the current year is due to the fact that less receipts are anticipated by departmental officers from the licence fees.

Expenditure (Reserved)

237. *Donations for charitable purposes.*—The increase of 15 in the next year's budget estimate as compared with that of the current year is due to additional requirements of 10 under " Societies for the prevention of cruelty to Animals " and of 5 under " Children's Aid Society". The increased provision under the former item is covered by increased estimated receipts from fines which are credited to " XVII-Administration of Justice ".

238. *Petty Establishments.*—Under this head provision for establishment for the collection of tobacco duty in the town and island of Bombay, and for the administration of the Bombay District Tobacco Act in the mofussil is made.

239. *Contributions.*—Bombay Act No. I of 1932 amended the Tobacco Duty (Town of Bombay) Act IV of 1857 and increased the rate of duty on tobacco imported into the town of Bombay from Rs. 7-8-0 to Rs. 30 per maund with effect from 1st March 1932. Since the realisations from the operation of this Act are provincial receipts (*vide* paragraph 235 above), the gross receipts are credited to the receipt head " XXXV " and the net amount after deducting collection charges is handed over to the Bombay Municipality. The amount to be handed over to that body being in the nature of a contribution is provided for under this head. The increase of 1,43 in the revised estimate as compared with the budget estimate of the current year is mainly due to the payment of arrears of about 1,50 of the Tobacco Duty to the Bombay Municipality.

240. *Miscellaneous and unforeseen charges.*—The increase of 8 in the next year's budget estimate as compared with that of the current year is due to the provision for travelling allowance to the Government nominees on the Board of Directors of the East India Cotton Association, Ltd.

241. *Charges in connection with the Silver Jubilee of the accession to the Throne by His Majesty the King-Emperor.*—Expenditure in connection with the celebration of the Silver Jubilee of the accession to the Throne by His Majesty the King

Emperor, other than that incurred on illumination of public buildings through the agency of the Public Works Department, is to be provided under this head. Since the departmental estimates of the expenditure could not be framed in time for inclusion in the next year's budget, no provision has been made. A supplementary demand for the expenditure incurred will be presented to the Legislative Council in due course.

47, Miscellaneous (Transferred).

Expenditure.

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
Special Commissions of Enquiry	3	..	..	..
Contributions	2,51	3,53	3,83	3,28
Rents, Rates and Taxes	1,86	1,86	1,86	2,04
Total ..	4,40	5,39	5,69	5,32

242. The increase in the revised estimate as compared with the budget estimate of the current year is due to the supplementary grant of 54 sanctioned by the Legislative Council for payment to the District Local Board, Ahmedabad, on account of local fund cess due to the Board from the Limbdi Darbar and to the expenditure of 8 for encouraging the establishment of village panchayats.

243. *Contributions.*—The decrease in the next year's budget estimate as compared with the current year's budget estimate is mainly due to the reduction in the provision for grants-in-aid to Local Boards for expenditure on elections from 61 to 48.

244. *Rents, Rates and Taxes.*—Provision under this head is made for the amount payable to the Bombay Municipality in respect of Government properties in lieu of general tax under section 144 of the City of Bombay Municipal Act, 1888. The increase of 18 in the next year's budget estimate as compared with the current year's budget estimate is due to the fact that provision has to be made for additional payments to the Bombay Municipality on account of proportionate variation in the award made under section 144 (2) of the City of Bombay Municipal Act, for the past quinquennium. The increase also includes a provision of 2 to cover the remuneration payable to the valuer appointed under section 144 (2) of the City of Bombay Municipal Act to fix the rateable value of Government properties in Bombay City for the current quinquennium.

XL and 52, Extraordinary Receipts and Charges.

Revenue.

—	Accounts, 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
Sale of Other Government Assets ..	14	..	..	..
Sale of land	33,37	41,80	36,07	45,00
Other items	2	..	4,09	28,50
	33,53	41,80	40,16	73,50
Deduct—Refunds	—19	—10	—31	—27
Total ..	33,34	41,70	39,85	73,23

Expenditure (Reserved).

—	Accounts, 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
Expenditure on retrenched personnel—				
(*A*) *Civil (Non-Commercial)*—				
(*a*) Leave Salary	2,37	93	1,03	26
(*b*) Travelling Allowance	5	1	1	..
(B) *Joint Establishment—Public Works*—				
(*a*) Leave Salary	82	56	31	5
(*b*) Travelling Allowance	2	..	1	..
(C) *Other Commercial Departments and Undertakings*—				
Nasik Distillery—				
Leave Salary	1	..	1	..
Deduct—Expenditure transferred to XIII—Irrigation, etc., Works for which capital accounts are kept—Working expenses ..	—52	—35	—21	—3
Total ..	2,75	1,15	1,16	28

Revenue.

245. *Sale of land.*—The details of the provision under this minor head are given below :—

—	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
Barrage lands	40,00	35,00	45,00
Other lands	1,80	1,07	..
	41,80	36,07	45,00

246. *Barrage lands.*—The decrease in the current year's revised estimate is chiefly due to a lag in the recovery of subsequent instalments of the sale prices of land.

247. *Other items.*—The current year's revised estimate includes the following :—

(1) Balances in the Mounted Police Funds, Sind	2,70
(2) Cash balances of the Official Assignee's funds	47
(3) Surplus in the Provident Fund Account of the office of the Official Assignee	17
(4) Payment by the Tata Power Co. in connection with the restoration of communications in the Mulshi Valleys	75
	4,09

The next year's budget estimate includes proceeds of the sale of securities belonging to the funds of the Official Assignee and the Insolvency Registrar, which were transferred to Government on the passing of the Presidency-towns Insolvency (Bombay Amendment) Act of 1933.

248. *Refunds.*—The provision under this item is in respect of refunds of deposits recovered in advance by the Barrage Mukhtiarkars in cases in which the sales are not afterwards sanctioned by the Revenue Officer, Lloyd Barrage Scheme, or his Assistant. The expenditure in the first eight months of the current year has already exceeded the provision of 10 made in the budget estimate. The revised estimate has therefore been taken at 31.

Expenditure.

249. Under orders of the Auditor General the expenditure on leave salary and travelling allowance granted to retrenched personnel has been debited to the head " 52, Extraordinary Charges—Expenditure on retrenched personnel ". The share of such expenditure debitable to the Public Works Department has been shown separately and that on account of the Irrigation Department transferred to the head " XIII—Irrigation, etc., Works for which capital accounts are kept—Working expenses " by deduction of expenditure under this head.

The current year's revised estimate is based on the progress of actuals in the first eight months of the current year.

Expenditure under the control of the Secretary of State.

Expenditure.

(Reserved).

Major Head.	Accounts, 1933–34.		Budget Estimate, 1934–35.		Revised Estimate, 1934–35.		Budget Estimate, 1935–36.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
5, Land Revenue ..	9	..	..	..	..	..	6	..
22, General Administration.	8	30	8	..	8	..	7	..
24, Administration of Justice	1	..	1	..	5	..	1	..
25, Jails and Convict Settlements ..	..	..	..	..	..	..	2	..
26, Police	..	1	..	..	..	1	..	1
45, Superannuation ..	6	2,84	3	2,82	3	3,09	3	3,03
Total ..	24	3,15	12	2,82	16	3,10	19	3,04

(Transferred).

Major Head.	Accounts, 1933–34.		Budget Estimate, 1934–35.		Revised Estimate, 1934–35.		Budget Estimate, 1935–36.	
	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
32, Medical	4	14	4	..	2	..	3	..
Total ..	4	14	4	..	2	..	3	..

250. The expenditure incurred by the Secretary of State is on account of such items as law charges in connection with Privy Council appeals, equipment allowance of the Governor-designate, payment of leave and deputation salaries of Military Officers in Civil employ, Outfit allowances of officers on first appointments, pensionary charges due to allocation of military retired pay, etc.

Receipts and Expenditure in England under the Control of the High Commissioner.

Revenue.

Major Head.	Accounts, 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
XXX, Civil Works	4	..	..	..
XXXIII, Receipts in aid of Superannuation.	1	..	1	..
XXXIV, Stationery and Printing ..	1	1	1	1
Total ..	6	1	2	1

251. The revenue receipts of the High Commissioner are mainly recoveries of overpayments and receipts of the sales of Government publications.

Expenditure.

(*Reserved*).

Major Head.	Accounts, 1933–34.		Budget Estimate, 1934–35.		Revised Estimate, 1934–35.		Budget Estimate, 1935–36.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	8	13	..	12	..	16	..	26
7, Stamps	1	..	..	..	..	..	..	..
22, General Administration	1,39	4,40	1,18	4,22	1,23	4,24	1,34	3,45
24, Administration of Justice	38	1,79	44	1,31	42	1,39	50	1,13
25, Jails and Convict Settlements ..	12	11	5	34	10	33	5	44
26, Police	41	3,20	17	2,60	31	2,61	18	2,78
31, Education ..	2	..	..	..	..	..	3	..
37, Miscellaneous Departments	31	11	9	14	10	14	15	7
45, Superannuation Allowances and Pensions ..	1,89	14,79	2,08	15,40	2,28	16,21	2,44	17,16
46, Stationery and Printing	62	..	11	..	6	..	6	..
47, Miscellaneous ..	1	..	1	..	1	..	1	..
52, Extraordinary charges.	15	13	5	25	5	15	2	11
Lump deduction for probable savings ..	..	..	— 21	— 58	..	..	..	..
Total ..	5,39	24,66	3,97	23,80	4,56	25,23	4,78	25,40

Expenditure.

(Transferred).

Major Head.	Accounts, 1933-34.		Budget Estimate, 1934-35.		Revised Estimate, 1934-35.		Budget Estimate, 1935-36.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-Voted.	Voted.	Non-Voted.
6, Excise	19	..	27	..	37	..	11	7
8, Forest	2	1,12	..	1,69	4	1,46	2	1,39
9, Registration ..	20	..	..	..	..	..	..	..
31, Education ..	12	1,03	16	77	24	88	31	80
32, Medical	15	1,45	5	1,87	7	1,52	37	1,21
33, Public Health ..	3	28	3	20	8	33	2	60
34, Agriculture ..	10	42	15	36	17	24	30	48
35, Industries.. ..	3	..	16	..	16	..	4	..
41, Civil Works ..	12	3,14	5	2,32	7	2,69	15	2,39
Lump deduction for probable savings ..	..	..	— 4	— 17	..	..	..	..
Total ..	96	7,44	83	7,04	1,20	7,12	1,32	6,94

252. The expenditure incurred by the High Commissioner for India is on account of leave and deputation salaries, sterling overseas pay, pensions, etc.

The increase in the current year's revised estimate is partly due to the non-realisation of the lump deduction made for probable savings owing to more officers having gone on leave than was anticipated and partly to the increase in pensionary charges based on current actuals.

The next year's budget estimate does not provide for any lump deduction for probable savings and takes into account the average annual increase in pensionary charges based on the provisions made in the current year's revised estimate under "45, Superannuation allowances and pensions."

52-A, Capital Outlay on Forests not charged to Revenue—(Transferred).

	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
52-A, Capital Outlay on Forests	64	59	59	64
Deduct—Amount transferred to the head "8-A, Forest Capital Outlay charged to Revenue"	—64	—59	—59	—64
Total ..	..	..	..	..

253. All Forest expenditure of a capital nature is brought to account, in the first instance, under the major head "52-A, Capital Outlay on Forests not charged to Revenue," such portion as it may be decided to finance from revenue being transferred at the end of the year to the major head "8-A, Forest Capital Outlay charged to Revenue". No forest works will be financed from loan funds during the current or the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to "8-A, Forest Capital Outlay charged to Revenue".

254. The increase (5) in the next year's estimate as compared with the current year's revised estimate is due to larger provision for communications and buildings.

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

255. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head " 55 ". The capital expenditure on these works may be defrayed from general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head " 55 " is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in lump from the gross provision under this head and are shown under a separate head " 16 ".

256. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year, are shown below :—

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
Lloyd Barrage and Canals Construction—				
Expenditure excluding interest charges ..	60,34	61,90	61,67	54,67
Interest charges to be met from loan funds.	71,91	89,14	83,20	77,24
	1,32,25	1,51,04	1,44,87	1,31,91
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat	9,31	14,87	14,19	10,56
	1,41,56	1,65,91	1,59,06	1,42,47
Lump sum provision for regrant of lapses ..	..	5	..	..
Deduct—Probable lapses in the budget year ..	..	— 5	..	..
Grand Total ..	1,41,56	1,65,91	1,59,06	1,42,47

257. In connection with the Lloyd Barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works in Sind and the Deccan are concerned, the revised estimate for the current year when compared with the budget estimate shows a decrease of 68 which is due to the postponement of certain bund works in Sind which were considered unnecessary during the year owing to a favourable change in the regime levels of the river.

258. The budget estimate of 10,56 for 1935-36 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project, shows a decrease of 4,31 in comparison with the current year's budget estimate. The decrease is due to smaller provisions made for works in progress which are approaching completion. The details of the works on which the next year's budget provision will be spent are given in the Public Works Department detailed budget estimate for the head " 55 ".

259. As regards capital expenditure under the head " 55 ", two separate grants are voted by the Legislative Council—one for Irrigation works other than the Lloyd Barrage and Canals Construction Project, and the other for the Lloyd Barrage and Canals Construction Project. As shown in the above table the total

provision for works other than the Lloyd Barrage Project is 10,56 made up as under :—

—	Votable.	Non-votable.	Total.
Works	8,08	....	8,08
Establishment—			
Ordinary	1,64	48	2,12
Special	5	....	5
Pensionary charges	19	5	24
Tools and Plant (Ordinary)	11	....	11
Deduct—Receipts on capital account	—4	....	—4
	10,03	53	10,56

As explained in the last paragraph under the head XIII, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head 41-Civil Works. Out of the total votable amount of 10,03, the provision of 1,64 and 11 for ordinary establishment and tools and plant charges have, therefore, been included in the demand under the head 41-Civil Works (Demand No. 27) and the residue 8,28 has been included in Demand No. 36.

A paragraph explaining how Demand No. 37 for the Lloyd Barrage and Canals Construction Project has been arrived at will be found at the end of the accompanying note on that project.

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT FOR THE YEAR 1935-36.

260. The Barrage and Canals have been in operation since the commencement of the kharif season of 1932, and the main works have all been completed. The works still remaining to be carried out are those in connection with the running of the canals which had perforce to be postponed until the canals were actually working. Except for drainage works they are comparatively small, but being numerous, they total up to a considerable amount. A few points which deserve mention are dealt with below.

261. The entire scheme consists of the following units :—

(*a*) Barrage and Head Regulators of Canals.

(*b*) Seven canals noted below :—

On the Left Bank.	On the Right Bank.
1. Rohri Canal.	5. North Western Canal.
2. Eastern Nara System.	6. Rice Canal.
3. Khairpur Feeder East.	7. Dadu Canal.
4. Khairpur Feeder West.	

(*c*) Manchar Drainage Scheme, and

(*d*) Flood Protective Bund to protect the Right Bank area.

(*a*) Barrage and Head Regulators.

262. All works with the exception noted below have been completed. Provision is, however, required in the next year for the construction of a caisson for the purposes of inspection of the downstream floor of the Barrage and the carrying out of any repairs found to be necessary. This item has been shown separately in the list of new items under the head " 55 ".

(*b*) Canals.

263. These have also been completed in their main features. Only a few regulators, bridges and modules remain to be constructed. In a few cases extensions of distributaries and minors have been found necessary for the proper irrigation of lands dependent on them and these are being carried out.

Remarks with regard to particular items are made below :—

B—Land.—Land is being acquired for watercourses, extensions of distributaries and drainage works. Provision has been made for the land required for works which are necessary for the irrigation of the British enclaves within the Khairpur State territory.

K—Buildings.—The construction of several buildings was held in abeyance till the expenditure already incurred under this head and the further amount necessary for all the requirements in connection therewith was definitely known. This has now been finally settled and the construction of the buildings found actually necessary is being undertaken. Except for a few small inspection bungalows they comprise minor buildings such as Darogas' landhis, Signallers' quarters, etc., etc.

L—Earthwork.—The work under this head comprises chiefly of the remodelling of the existing channels in the Rice Canals Division. As the Canal flows in the kharif season the work is being carried out in the cold weather and it is expected that it will be completed in 1936-37.

Drains.—The construction of drains in canal areas has not yet been taken in hand. Preliminary surveys are in progress and after they are completed, detailed surveys will be undertaken wherever drainage appears necessary and feasible. Tanks have been lined with different materials with a view to finding an inexpensive but suitable canal lining. Observations of subsoil water levels in observation pipes and wells continue.

Watercourses.—Construction of watercourses continues along with the sale or leasing of Nakabuli lands.

(c) Manchar Drainage Scheme.

264. The main object of this scheme is to divert and drain off flood water which comes down from the hills, and to deal effectively with subsoil and surface water in the surrounding irrigated areas. It comprises the following works :—

(1) A new cut from the Manchar Lake to the river with a regulator.

(2) The widening and deepening of Aral Manchar and providing a regulator.

(3) Containing Banks round the Manchar Lake to prevent accumulated water from spreading to the Canal areas.

These works have been completed, and for the protection of the Right Bank area from floods the following works have also been found necessary :—

(1) Flood Protective Bund [*vide* (*d*) below].

(2) Nara Valley Drain.

(3) Constructing a masonry or boulder groyne to divert the flood water of Gaj Nai.

(d) Flood Protective Bund.

265. This line of bund is being constructed on the western boundary of the Right Bank irrigated areas which have hitherto been subject to flooding by hill torrents from the Khirtar hills. The work is in progress and will be completed in the beginning of the year 1935.

(2) *Nara Valley Drain.*—There is a natural depression bordering the Right Bank tract along which a channel is excavated to drain off flood water. The portion of this work from mile 45·4 to 71 is now in progress. This will also be completed by the beginning of the next year.

(3) *Diversion of Gaj Nai Floods.*—Works considered necessary for the diversion of hill torrents from the Gaj Nai are in progress and will be completed in the year 1935–36.

266. *Disposal of plant.*—Machinery of considerable value had been purchased for the construction of the Barrage works and after their completion most of this machinery and plant has become available for sale. Since 1932 a Special Officer has been employed for the disposal of this surplus machinery and stores. The total anticipated realisation from the sale of plant, as estimated at present, is Rs. 48·91 lakhs. Including the credits taken on account of the transfer of plant to the Public Works Department divisions in this Presidency and to the other Departments of this Government, the total amount realised up to 31st March 1934 is Rs. 24·36 lakhs.

Accounts.

Receipts.

267. The scheme commenced to earn revenue from the year 1932 and receipts on account of the share of consolidated revenue are classified under the head 'XIII'. The realizations from sale of plant and machinery are being credited under "Receipts on capital account". During the current year such capital receipts are estimated at Rs. 4¼ lakhs while for the year 1935–36 they are estimated at Rs. 4½ lakhs. Realizations from land sales during the current year are expected to be Rs. 34·69 lakhs, while next year Rs. 44·73 lakhs are expected to be realised.

Expenditure.

268. An abstract showing the total probable expenditure (direct charges) that will be incurred to end of 1935–36 on the project is attached at the end of this note.

The expenditure includes outlay on the following items :—

Works.—Includes the cost of land, the staff charged to works, the expenditure on sub-rectangulation and that on the working of the dragline machines, surveys for drainage works, pipe and well subsoil water level observations.

Establishment.—This item includes the estimated *pro rata* share of the ordinary establishment debitable to the Project and the estimated cost of special establishments employed specifically on the project.

Tools and Plant.—This item represents the *pro rata* charges expected to be debited to the project out of the total expenditure on ordinary tools and plant.

Suspense.—Under this head provision is made for clearing the suspense balances by adjusting the value of stock issued to works.

Figures of expenditure.

Minor head.	Actuals, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
	(In thousands of rupees.)			
Works	54,65	56,65	56,12	43,89
Establishment	14,96	15,77	15,44	14,89
Pensionary charges	91	1,03	1,26	1,29
Tools and Plant	41	65	71	62
Suspense	—1,21	—20	—6,86	—2
Less—Receipts on capital account ..	—9,38	—12,00	—5,00	—6,00
	60,34	61,90	61,67	54,67
Interest charges—				
(*a*) met from loan funds	71,91	89,14	83,20	77,24
(*b*) met from refund of customs duty ..	10	10	10	10*
(*c*) met from receipts from Barrage land sales.	33,02	40,00	34,69	44,73*
(*d*) met from anticipated additional net revenue from the Barrage Canals ..	20,00	..	10,00	10,00*
	1,25,03	1,29,24	1,27,99	1,32,07
Total ..	1,85,37	1,91,14	1,89,66	1,86,74

* These amounts have been provided under the head " 14-Interest ".

269. Considering the figures exclusive of interest charges, there is a decrease of 23 in the revised estimate as compared with the budget estimate for 1934–35 as shown below :—

	Increase (+) Decrease (—) (In thousands).
Works	— 53
Establishment	— 33
Pensionary charges	+ 23
Tools and Plant	+ 6
Suspense	—6,66
Receipts on capital account	+7,00
	— 23

Works.—The decrease of 53 is due to the fact that all work programmed for will not be carried out.

Establishment.—The decrease (33) is due to less expenditure than anticipated on leave salaries of officers payable in England.

Pensionary charges.—The increase (23) is due to the revision of the rate for calculating pensionary charges from 8·9 per cent. to 11·236 per cent.

Suspense.—The decrease (6,66) is mainly due to the fact that the debit book balance of the stock of stone at Quarries, which was expected to be cleared in 1933-34, could not be cleared and this will be done in the accounts of the current year.

Receipts on capital account.—The decrease (7,00) is due to less realizations expected from sale of plant and machinery.

270. *Budget estimate for* 1935-36.—The decrease of 7,23 in the budget estimate for 1935-36 as compared with that for the current year is due to the fact that the works are now practically completed.

Works.—The provision (43,89) is sub-divided into the following sub-heads :—

Sub-head.	Thousands.
B—Land	16
C—Works	52
D—Regulators	1,30
E—Falls	21
F—Cross Drainage Works	3
G—Bridges	19
H—Escapes	7
K—Buildings	3,86
L—Earthwork	1,89
M—Plantations	18
O—Miscellaneous	32
3—Distributaries	7,99
4—Drainage and Protective Works	10,95
5—Watercourses	11,31
6—Special Tools and Plant	1,24
Sub-Rectangulation works	61
Works-charged Establishment employed under Revenue Officer	3,06
	43,89

The following remarks relate to the more important items :—

D—Regulators.—Provision under this head is almost entirely in connection with the remodelling works in the Rice Canals Division.

K—Buildings.—The provision is for certain inspection bungalows but principally for telegraph offices, signallers' and linemen's quarters, etc.

L—Earthwork.—The provision is mostly for the remodelling of the channels in the Rice Canals Division and for providing irrigation for the British enclaves in the Khairpur territory.

Distributaries.—The provision is made for completion of remaining distributaries, construction of modules and culverts and the remodelling of channels in the Rice Canals Division.

4—*Drainage and Protective Works.*—The provision under this head is for the Flood Protective Bund, for surveys being carried out by the Drainage Divisions and for the construction of such drains as may be taken in hand.

5—*Watercourses.*—The provision is for constructing watercourses in lands which are being sold or leased.

Establishment (14,89) *and tools and plant* (62).—The provisions for these charges have been arrived at in accordance with the method explained in the "Note on the budget provision and final debit of expenditure on Public Works Department Establishment and tools and plant charges" (*vide* paragraphs 198-204 *ante*).

Suspense (—2).—There is a minus provision under this head representing the clearance of the suspense balances by adjusting the values of stock issued to works.

Receipts on capital account (6,00).—The provision is made up of (*a*) anticipated realizations from sale of plant (4,50) and miscellaneous receipts (1,50).

271. In the Schedule of demands for grants, the demand No. 37 for grant for '55-Lloyd Barrage' is shown at 41,43. This figure is arrived at as explained below.

The total provision for the project for the next year (exclusive of interest charges which are wholly "Non-voted") is 54,67. The distribution of the latter between Voted and Non-voted is as under :—

—	Voted.	Non-voted.	Total.
Works	43,76	13*	43,89
Establishment—			
Ordinary	8,95	2,58	11,53
Special	2,65	71	3,36
Pensionary charges	1,00	29	1,29
Tools and Plant—			
Ordinary	58	....	58
Special	4	....	4
Suspense	—2	....	—2
Deduct—Receipts on capital account	—6,00	....	—6,00
	50,96	3,71	54,67

For the purpose of obtaining the vote of the Legislative Council, all *ordinary* establishment and tools and plant charges of the Public Works Department are included in one demand for grant under 41-Civil Works—*vide* paragraph 204 of the "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly out of the total votable amount of 50,96, the provisions of 8,95 and 58 for ordinary establishment and tools and plant charges have been included in the demand under the head 41-Civil Works (Demand No. 27) and the residue 41,43 has been included in Demand No. 37 for '55-Lloyd Barrage'.

* This provision is for the Assistant Revenue Officer whose pay is charged to 'Works'.

Abstract showing the total expenditure (direct charges) incurred to end of 1933-34 and the probable expenditure in 1934-35 and 1935-36 on the Lloyd Barrage and Canals Construction Project.

Main head.	Sub-head.	Amount as provided in the 2nd Revised Recapitulation.	Amount of sanctioned detailed estimates.	Outlay.		Budget for 1935-36.		
				Actual to end of 1933-34.	Probable during 1934-35.	Works in progress.	Works not commenced.	Total.
1	2	3	4	5	6	7	8	9
Lloyd Barrage and Canals Construction.	*I—Works.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Barrage and Head Regulators	5,44,90,000	5,59,65,309	5,12,46,967	7,06,600	53,000	54,700	1,07,700
	Rohri Canal System	5,75,69,000	5,16,76,910	4,69,29,238	10,35,500	5,47,700	7,44,500	12,92,200
	Eastern Nara System	2,60,88,000	2,16,70,860	1,95,90,865	5,55,500	64,700	4,71,800	5,36,500
	Right Bank Canal System	5,13,95,000	4,30,52,657	3,75,77,370	18,75,000	6,52,000	10,97,000	17,49,000
	Mancher Drainage Scheme	26,99,000	24,49,317	24,40,723	15,000	15,000	2,000	17,000
	Flood Protective Scheme	.....	47,97,412	30,87,994	10,25,000	3,01,800	18,000	3,19,800
	Dragline Suspense	.....	.....	2,96,617	.....	.....	.....	.....
	Sub-rectangulation and Revenue establishment charged to works.	.....	.....	4,30,401	4,00,000	3,66,800	.....	3,66,800
	Total I—Works ...	19,22,41,000	17,96,12,465	16,16,00,175	56,12,600	20,01,000	23,88,000	43,89,000
	II—Establishment	2,88,13,000	.....	2,98,08,686	15,43,600	14,88,800	.....	14,88,800
	Pensionary charges	.....	.....	27,40,030	1,25,900	1,28,900	.....	1,28,900
	III—Tools and Plant	28,93,000	.....	23,06,882	70,900	62,300	.....	62,300
	IV—Suspense	.....	.....	7,77,035	- 6,86,000	- 2,000	.....	- 2,000
	Total ...	22,39,47,000	17,96,12,465	19,72,32,808	66,67,000	36,79,000	23,88,000	60,67,000
	Deduct—Receipts on capital account	- 2,78,11,000*	.....	- 37,54,575	- 5,00,000	- 6,00,000	.....	- 6,00,000
	Deduct—Share of cost of Barrage payable by Khairpur State.	- 26,31,000	.....	.....	.....	.....	.....	.....
	Grand Total ...	19,35,05,000	17,96,12,465	19,34,78,233	61,67,000	30,79,000	23,88,000	54,67,000

* (1) Salvage value ... ... Rs. in lakhs. 74·76

(2) Recoveries on account of cost of—

(*a*) Water-courses ... ... 186·89

(*b*) Rectangulation ... ... 16·46

203·35

278·11

56-A, Capital Outlay on Improvements of Public Health—(Transferred).

Expenditure.

Details.	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
1. Poona Drainage Improvement Scheme, 1st section	..	..	..	39
2. Providing raw water pumps for the Poona Cantonment Water Works	14	..	..	..
3. Annual instalment for purchase of Kirkee Water Works from Military authorities.	25	25	25	25
4. Remodelling the Mutha Right Bank Canal into sections	7	6	5	11
5. Replacement of old engines in the Karad Water Works	—33	..	1	..
6. Installation of a fourth pumping unit at the Bahiroba Pumping Station ..	23	..	6	..
7. Providing a new dust proof roof over High Service Reservoir of Poona Water Works.	..	..	..	18
8. Providing new economiser and new chimney for Poona Water Works ..	..	..	..	25
9. Diversion of Sadar Bazar nala in Sholapur Development Scheme	..	..	..	46
10. Construction of Sadar Bazar Nala Sewer in Sholapur Development Scheme ..	..	..	..	11
Total ..	36	31	37	1,75

272. *Item* 1.—The cost of the Poona Drainage Improvement Scheme, 1st section, has been met in part by the Poona City Municipality (partly from grants-in-aid made by Government and partly by means of loans) and in part by Government in the first instance on behalf of the other local bodies interested in the scheme, the share borne by Government being recouped by means of rent (i.e. equal to interest and depreciation charges) levied from the local bodies concerned for the common sewage. Apart from the grants-in-aid to the Poona City Municipality, which have been paid from revenue, an amount of 2,52 has so far been provided by Government under the head " 56-A, Capital Outlay on Improvements of Public Health " towards their share in the cost of the scheme on behalf of local bodies other than the Poona City Municipality. The accounts of the scheme, however, show that the share debitable to Government comes to 2,81, and the balance of 29 is being accordingly provided next year. An additional amount of 10 is being provided to meet the cost of certain supplementary works such as sewer outlets and overflows required to be carried out next year to ensure the proper working of the drainage scheme.

273. *Item* 3.—According to the terms of the agreement for the purchase of the Kirkee Water Works, payments are to be made in 20 annual instalments of 25 each. The amount of 25 in next year's estimates is on account of the fifth instalment.

274. *Item* 4.—The work is required in order to provide additional storage for the Poona Cantonment Water Works and is estimated to cost 3,14 of which 1,53 is debitable to the capital account of the Poona Cantonment Water Works and 1,61 to " 55-Irrigation ". Up to the end of 1933–34 a sum of 1,33 has been provided under " 56-A, Capital Outlay on Improvements of Public Health ". The expenditure during the current year is estimated at 5, and a provision of 11 is being made for the next year. The saving of 1 in the current year's budget estimate has been utilised for the re-placement of old engines in the Karad Water Works.

275. *Item* 6.—The current year's revised estimate of 6 is for the payment of the balance of the cost of the fourth pumping unit installed at the Bahiroba pumping station.

276. *Items* 7 *to* 10.—These items have been explained in the lists of new items—*vide* items Nos. 67-69 under " 56-A, Capital Outlay on Improvements of Public Health ".

59, Bombay Development Scheme (Reserved).

277. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59, Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII-Bombay Development Scheme". From the year 1927-28, revenue heads "42" and "XXXI-Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928-29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department, excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930-31.

278. As regards the Back Bay Reclamation Scheme, Government are at present working to the programme approved by the Legislative Council at the budget session in 1927, viz., reclamation of blocks 1, 2, 7 and 8 with a marine promenade connecting blocks 2 and 7. The reclamation of block 8 was completed in May 1929 and the block was handed over to the Military Authorities with effect from the 15th October 1929. Dredging operations finally terminated in March 1929, when the wet filling of block 2 was completed. The dry filling and topping of block 1 was completed in October 1929, and the dry filling of block 2 was completed in 1931-32. The work on block 7 is restricted for the present to a length of about 1,200 feet from the foreshore line comprising an area of about 31 acres out of a total area of about 125 acres. The dry filling of this restricted area was completed in 1930-31 and the parapet wall along the sea wall in blocks 1 and 2 was completed in 1931-32. The next year's provision is intended for the construction of "pucca" roads with all amenities in the vicinity of Churchgate Station, which area is being developed immediately, and for the construction of a part of the road along the sea wall running parallel to Queen's Road from the extension of Churchgate Street to Chowpatty. It is also proposed that during the next financial year the road from the South end of Cuffe Parade to the South end of block 5 shall be provided with the final surfacing coat with a view to handing it over to the Bombay Municipality for future maintenance.

279. The following statement shows the expenditure and receipts entered under this head :—

	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
A—Works and repairs ...	5,12	3,51	6,50
B—Establishment and contingencies—			
Non-voted ...	4	4	4
Voted ...	18	17	20
Deduct—Anticipated receipts from sales of surplus plant ...	−20	−80	−10
Deduct—Receipts of a capital nature ...	−2,27	−2,62	−2,57
	2,87	30	4,07

The decrease of 1,61 under works and repairs in the revised estimate for 1934-35, as compared with the budget estimate for the same year, is due to (i) the construction of roads in block 2 being delayed until after completion of the underground drainage works, and (ii) the amount provided for special repairs to the road at Kandivli being not utilized owing to the fact that the negotiations for the purchase of certain Government property at Kandivli by the Archbishop of Bombay are not likely to be concluded soon. The increase of 35 under receipts of a capital nature in the revised estimate for the current year is mainly due to the expectation of larger sales of land in the suburban schemes.

The increase of 1,38 under works and repairs in the budget estimate for 1935-36 is mainly due to the construction of a part of the road along the sea wall in the Back Bay Reclamation Scheme from the extension of Churchgate Street to Chowpatty. The increase of 30 in the budget estimate for 1935-36 under receipts of a capital nature is mainly due to increased sales of land expected in the suburban schemes.

The establishment provided under this head is employed in connection with the Back Bay Reclamation Scheme. Secretariat charges are provided at 1 per cent. on the estimated cost of works and repairs. The provision made for part-cost of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer has been calculated at 5, 10 and 30 per cent. of their pay and allowances, respectively. These percentages have been based on the proportion of the time required to be spent by these officers in connection with the work of the scheme.

280. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

	Budget Estimate, 1934-35.	Revised Estimate, 1934-35.	Budget Estimate, 1935-36.
(1) Sale of land—			
B-1, Back Bay Reclamation Scheme ...	90	...	86
B-9, Dadar Distillery Site... ...	24	43	14
S-1, Kurla-Kirol	1	1	1
S-2, Trombay North-East... ...	3	2	3
S-3, Trombay North-West ...	23	41	21
S-6, Danda	11	15	15
S-7, Khar Model Suburb	60	107	82
S-8, Chapel Road	...	...	...
S-15, Ambernath Development ...	2	2	1
S-16, Andheri sector of Shahar ...	10	7	11
S-17, Central Salsette Tramway ...	10	17	7
II and III Kurla Diversion Road ...	1	1	1
(2) Rents from properties—			
B-1, Back Bay Reclamation Scheme ...	7	8	8
(3) Miscellaneous receipts	25	22	11
Total ...	2,67	2,66	2,61
Deduct—Brokerage charges	−40	−4	−4
Deduct—Refunds	...	...	...
Net Total ...	2,27	2,62	2,57

The demand to be voted under the head " 59, Bombay Development Scheme" is 4,03 excluding 4 for non-voted expenditure under " Establishment and Contingencies ". Details of this are given above.

60, Civil Works.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Expenditure	1,29	13	2,12	2,86

281. The increase of 1,99 in the revised estimate for 1934–35, as compared with the budget estimate for the same year, is due to (*i*) funds required for the work of drainage and water supply at the Artillery Maidan, Karachi, which has been taken up this year and for which a supplementary grant will be obtained from the Legislative Council in due course (1,75) and (*ii*) anticipated payment to a contractor for work done on the Savitri Bridge (24). The increase of 2,73 in the budget estimate for 1935–36, as compared with that for 1934–35, is mainly due to (*i*) provision for completion of the work of drainage and water supply at the Artillery Maidan, Karachi (1,75), (*ii*) provision for construction of roads and earth filling at the Artillery Maidan (43) and (*iii*) increase of 59 under establishment and tools and plant charges on a *pro rata* distribution.

The grant for 1935–36 under the head 60, Civil Works has been distributed as under :—

Original Works	2,24
Establishment—Non-voted	13
Voted	46
Tools and Plant	3
	2,86

282. The provision for original works will be utilised on the following works :—

Miscellaneous Departments.—Public Buildings on the Artillery Maidan, Karachi, including drainage and water supply (2,20).

Communications.—Bridge over the Tapti at Gidhad site on Bombay-Agra Road (4).

60-A, Other Provincial Works not charged to Revenue (*Reserved*).

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate 1934-35.	Budget estimate, 1935-36.
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges	..	52	51	2
Deduct—Receipts of a capital nature ..	— 1,87	— 3	— 1,60	..
Total ..	— 1,87	49	— 1,09	2

283. The development of the Artillery Maidan, Karachi, has entailed the acquisition of properties, without which the development scheme cannot be proceeded with. It is necessary to acquire private buildings which were allowed to be constructed by the Cantonment authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases Government retain the power of resumption at any time on giving the stipulated notice and paying the value of such buildings as might have been authorised to be erected, the value being fixed by a committee of arbitration. A provision of Rs. 52,000 was made in the current year's budget for this purpose. It is however anticipated that Rs. 51,000 will be spent during the current year. It is anticipated that receipts amounting to Rs. 1,60,000 will be realized in the current year from the sale of plots and building materials. As these are to be taken in reduction of the expenditure, the revised estimate for the current year is taken at — 1,09. For the ensuing year a provision of Rs. 2,000 has been made for the acquisition of a private property on the Artillery Maidan, the resumption of which has already become legally complete.

60-B, Payments of Commuted Value of Pensions (Reserved).

	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Payments of commuted value of pensions to pensioners	17,27	18,50	17,00	17,50
Deduct—				
Amount financed from ordinary revenue ..	—1,14	—1,33	—1,63	—1,53
Capital portion of equated payments out of revenue	—2,80	—3,86	—3,79	—4,87
Total ..	13,33	13,31	11,58	11,10

284. All payments on account of commutation of pensions, whether made in England or in India, are brought to account in India on the books of this Government under the capital major head " 60-B, Payments of Commuted Value of Pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 45-A, Commutation of Pensions financed from Ordinary Revenue ". The net amount debited to " 60-B," after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 45, Superannuation Allowances and Pensions " and credits are transferred to (*a*) the capital head " 60-B " of the capital portion of the payments and to (*b*) " 19, Interest on Ordinary Debt " of the interest portion.

285. *Payments of commuted value of pensions to pensioners.*—The reduction in the revised estimate as compared with the current year's budget estimate is due to withdrawal of applications and a number of unfavourable medical certificates.

286. *Deduct—Amount financed from ordinary revenue.*—See remarks under the head " 45-A, Commutation of pensions financed from Ordinary Revenue ".

287. *Deduct—Capital portion of equated payments out of revenue.*—The increase in the next year's budget estimate over the current year's revised estimate is due to the fact that the revised estimate includes the capital portion of equated payments for the eight years ending 1933–34 whereas the next year's estimate includes that for the nine years ending 1934–35.

61, Payments to Retrenched Personnel—(Reserved).

—	Accounts, 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
(1) *Civil (Non-Commercial)*—				
Gratuity	78	3	20	1
(2) *Joint Establishment*—				
Public Works—				
Gratuity	19	1	1	..
Deduct—Repayments out of Revenue—				
(*a*) Expenditure transferred to XIII-Irrigation etc. Works for which capital accounts are kept—Working expenses	—12	..	..	..
(*b*) Amount written back to "45, Superannuation etc."	—39	—50	—56	—60
Total ..	46	—46	—35	—59

288. Under the orders of the Auditor-General expenditure on gratuities to retrenched personnel has been debited to this head, separately for non-commercial and commercial departments.

289. *Civil (Non-commercial)—Gratuity.*—The increase in the current year's revised estimate is partly due to payments of gratuities having been made in the current year instead of in the last year and partly to the retrenchment effected in the current year.

290. Payments on account of gratuities to retrenched personnel are being written back to revenue within a period of five years beginning from the year 1933–34. They are debited to the head "45, Superannuation etc." with a corresponding credit under this head.

Debt, Deposits and Advances.

The following explanation is offered of the figures entered under this head.

291. According to Schedule IV to the Devolution Rules the excess balance in the Famine Relief Fund may be utilised (*i*) in granting loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, and (*ii*) in the repayment of advances from the Provincial Loans Fund. Loans under (*i*) are made through the Provincial Loans and Advance Account and amounts thus drawn from the fund are repaid with interest to the fund in equated instalments. Withdrawals under (*ii*) are not repaid to the fund. The credit of the equated instalments is given to the head " Famine Relief Fund " (Receipt Side) while the corresponding debit is shown, in respect of the interest portion, under the revenue head " 20, Interest on other obligations ", and in respect of the principal portion, under the deposit head " Transfers from Famine Relief Fund " (Disbursement Side). The amounts drawn from the Fund are debited to the head " Famine Relief Fund " (Disbursement Side) and credited to the head " Transfers from Famine Relief Fund " (Receipt Side), the actual amounts of loans given to cultivators being shown under " Loans and Advances by the Provincial Government " (Disbursement Side) and those utilised for the repayment of advances being shown under " Repayment of advances from the Provincial Loans Fund ". In the last and current years the excess balance in the Famine Relief Fund was not drawn upon for granting loans to cultivators or for repayment of advances from the Provincial Loans Fund and no amount is proposed to be drawn in the next year for this purpose.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*a*) Famine Relief Fund	11,81	11,90	11,16	11,18

292. Under this head credit is given for (*i*) interest received from the Government of India on the balance of the Famine Relief Fund, (*ii*) payment of interest on, and repayment of principal of, advances drawn from the Fund to finance the Provincial Loans and Advance Account and (*iii*) recoveries of famine expenditure. The above figures are distributed as follows :—

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*i*) Interest on balance	2,42	2,42	1,86	1,86
(*ii*) Payment of interest on, and repayment of principal of, advances from the excess balance in the Fund to finance the Provincial Loans and Advance Account ..	9,24	9,38	9,22	9,22
(*iii*) Recoveries of famine expenditure ..	15	10	8	10
Total ..	11,81	11,90	11,16	11,18

The decrease in the revised estimate of the current year and the budget estimate of the next year as compared with the budget estimate of the current year is due to the reduction in the rate at which the Fund earns interest.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*b*) Appropriation for Reduction or Avoidance of Debt—				
(1) Sinking Fund—Bombay Development Loan	21,39	20,92	22,21	18,70
(2) Other appropriations	11,50	..	12,70	16,73
Total ..	32,89	20,92	34,91	35,43

293. For items (1) and (2), see paragraphs 97 and 98 under "21, Appropriation for Reduction or Avoidance of Debt". The figures mentioned against item (1) represent the credit of the amount of the one per cent. contribution to the sinking fund of the Bombay Development Loan debited to "21", *plus* the interest on the invested accumulations of the Fund. The next year's budget estimate under item (1) includes also a provision of 1,63 on account of the profit expected to be realised on the sale of the securities held in the fund on the maturity of the Bombay Development loan.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*c*) Deposits of Depreciation Reserves of Nasik Distillery—				
A-Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	11,12	1,23	1,23	13,00
(*ii*) Mahura Flowers Fire Insurance reserve	34	5	5	
Total ..	11,46	1,28	1,28	13,00

294. As a consequence of the changes introduced in 1932–33 with regard to the transactions of the Nasik Distillery the transactions of two separate funds maintained in respect of the distillery have to be shown in the Provincial Accounts. The figures for the current year shown above represent the estimated depreciation for the year, debit for which is given under "6-Excise". No provision has been made for this purpose next year. The provision of 13,00 for the next year represents the realisations expected from the disposal of the securities held on account of the depreciation reserve fund.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*d*) Loans and Advances by Provincial Government—				
(1) Repayment of loans given to Presidency Corporations—				
(*i*) Out of the Bombay Development Loan	4,74	5,05	5,05	6,47,91
(*ii*) Out of advances from the Provincial Loans Fund	42,77	44,84	39,17	41,55
(2) Recoveries from cultivators, local bodies and others	29,14	23,49	24,17	22,19

295. The budget and revised estimate for 1934–35 under item (i) represent payments by the Bombay Port Trust in respect of the Bombay Development Loan (see paragraph 97 under "21, Appropriation for Reduction or Avoidance of Debt"). The corresponding amount included in the budget estimate of the next year is 5,38. The large additional provision is made as the whole amount outstanding with the Presidency Corporations is shown as a recovery (*vide* paragraph 311 below).

296. Item (ii) represents repayment by the Bombay Port Trust, the Bombay Improvement Trust and the Bombay Municipality of loans advanced to them.

—	Accounts, 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
Port Trust	5,65	5,96	6,36	6,68
Improvement Trust	12,65	12,66	12,67	13,68
Bombay Municipality	24,47	26,22	20,14	21,19

297. The Port Trust is repaying the loans advanced to it from the funds borrowed by this Government from the Government of India during 1921–22 1923–24 and 1924–25 by equated instalments of principal and interest spread over 30 years. The amounts shown above represent the principal portion included in such instalments.

The Improvement Trust is repaying the loans by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts with the exception of those taken in 1931–32 and 1932–33 which are being repaid on the basis of equated instalments of principal and interest spread over 50 years.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts for (i) general purposes, and (ii) development purposes. The Municipality is repaying (i) by annual equated instalments of principal and interest spread over 30 years. The loans for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loan has up to the commencement of the current year been repaid by fixed sums spread over 13 years, with accrued interest but at the request of the Municipality the balance outstanding at the beginning of the current year will now be repaid by equated instalments of principal and interest, spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years with effect from 1929–30.

The fall in the revised and the next year's budget estimate of recoveries from the Bombay Municipality as compared with the budget estimate for the current year is due to the change in the method of repayment of the 1923–24 loan by the Bombay Municipality mentioned above.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the head "Repayment of advances from the Provincial Loans Fund" (Disbursement Side) (*See* paragraph 314 below).

298. As regards item (2) the following statement shows the transactions under the Provincial Loans and Advance Account :—

	Accounts, 1933-34.		Budget Estimate, 1934-35.		Revised Estimate, 1934-35.		Budget Estimate, 1935-36.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to cultivators	2,31	16,49	3,95	17,47	2,82	16,81	3,13	15,97
Loans through Co-operative Societies and Banks	11	..	30	17	15	12	20	17
Loans for the purposes of Co-operative Societies Act	2	8	3	7	3	7	3	6
Loans to Gujarat Talukdars ..	..	..	..	1	..	6	..	..
Loans to Indian States and Land holders and Notabilities ..	..	52	..	..	..	..	..	..
Loans to Local Bodies on account of Public Works	50	3,06	85	1,63	85	2,46	1,47	1,67
Loans to non-agriculturists in flood affected areas	..	23	..	24	..	23	..	21
Loans to Co-operative Housing Societies in flood affected areas ..	..	28	..	25	..	25	..	30
Loans to Co-operative Housing Societies	47	2,36	75	1,10	..	1,60	..	1,25
Loans under the State-aided Building Scheme	1,77	3,20	1,60	2,50	2,00	2,50	2,00	2,50
Loans to Cottage Industries ..	..	..	..	..	..	..	50	..
Other Miscellaneous Loans ..	1	2,92	31	5	2	7	2	6
Total ..	5,19	29,14	7,79	23,49	5,87	24,17	7,35	22,19

	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate. 1935-36.
(e) Advances from Provincial Loans Fund ..	1,63,12	1,63,49	1,53,49	8,08,92

299. The decrease in the revised estimate for the current year as compared with the budget estimate is due to the utilisation of 10 lakhs on account of additional net revenue from the new Barrage Canals towards reduction of borrowings for the Barrage.

The reduced loan of 1,53,49 drawn this year was intended for the following purposes :—

		Major head under which it was to be utilised.
Lloyd Barrage	1,20,89	"55"
Other Irrigation—		
Productive	3,74	"55"
Unproductive	11,13	"55"
Other purposes—		
Productive	80	"56-A" and "60-A"
Unproductive	14,06	"60," "60-B" and "61".
Bombay Development Scheme	2,87	"59."
	1,53,49	

The total amount which it is proposed to borrow next year is 8,08,92. It will be distributed as under :—

		Major head under which it will be utilised.
Lloyd Barrage	1,09,92	"55"
Other Irrigation—		
Unproductive	7,83	"55"
Other purposes—		
Unproductive	19,96	"60", "60-B" and "61".
Bombay Development Scheme	71,01	
Local Bodies in Bombay	6,00,20	
	8,08,92	

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The amounts shown above under "Bombay Development Scheme" and "Local Bodies in Bombay" are required to meet Government's share and the Presidency Corporations' share of the Bombay Development loan on its maturity on 1st November 1935.

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
(*f*) Subventions from the Central Road Development Account	17,46	15,00	15,00	15,00

300. According to the accounting procedure prescribed for transactions of the Road Development Fund the amounts distributed to Provincial Governments are credited to a deposit head "P—Deposits and Advances—Subventions from Central Road Development Account". The actual expenditure on works executed with the approval of the Legislative Council is recorded under "41, Civil Works—Communications". At the same time an equal amount is debited to the above-mentioned deposit head and credited to the minor head "Transfers from Central Road Development Account" under the Receipt head "XXX—Civil Works".

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
(*g*) Miscellaneous Government Account ..	..	..	..	2,19,00

301. The provision made in the next year's budget represents the amount which will become available on the sale of the securities held in the Bombay Development Loan Sinking Fund for the repayment of the loan on its maturity. See paragraph 307 below.

—	Accounts, 1933-34.	Budget estimate, 1934-35.	Revised estimate, 1934-35.	Budget estimate, 1935-36.
(*h*) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research—				
(*i*) Deputation of Dr. Uppal to study virus diseases of plants ..	3	..	..	..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan	39	59	84	80
(*iii*) Appointment of Veterinary Investigation Officer and Staff ..	8	10	10	10
(*iv*) Dry-farming Research Scheme for the Bombay Deccan ..	25	37	49	33
(*v*) Experimental consignment of mangoes	2	..	..	..
(*vi*) Cold Storage Research Scheme for fresh fruits	16	16	35	17
(*vii*) Rice Physiology Scheme ..	2	2	2	1
(*viii*) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India ..	18	25	28	25
(2) Grants made by the Indian Central Cotton Committee—				
(*i*) Cotton operations in the Presidency	1,88	1,23	1,45	74
(*ii*) Sind Cotton Seed Distribution and Extension Scheme		86	80	89
(*iii*) Sind Physiological Scheme ..				

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(3) Deposit Account of the Receipts under the Public Conveyance Act—				
Presidency Proper	..	49	49	55
Sind	..	28	27	27
(4) Deposit Account of the grant made by the Ahmedabad Municipality to meet the cost of a Special Land Acquisition Officer	..	..	15	10
Total ..	3,02	4,35	5,24	4,21

302. According to the accounting procedure laid down for subsidies from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee, they are to be credited in the first instance to a deposit head in the provincial section of the accounts. The actual expenditure on the various schemes of research incurred, with the approval of the Legislative Council, is recorded under the service heads, e.g., "34, Agriculture," and "31, Education". At the same time an amount equal to the amount of expenditure is debited to the deposit head mentioned above and a corresponding credit given to the service head concerned under the primary unit entitled "Establishment, etc., charges recoverable from other Governments, Departments, etc.—Deduct amount transferred to Civil Deposits".

303. According to the accounting procedure laid down by the Accountant General, the contribution paid by the Ahmedabad Municipality to meet the cost of the Special Land Acquisition Officer, Relief Road Scheme, and his staff is to be credited in the first instance to a deposit head in the provincial accounts. The actual expenditure on that officer and the staff under him is recorded under the service head "5, Land Revenue." At the same time an amount equal to the amount of the expenditure is debited to the deposit head mentioned above and a corresponding credit is given to the service head by means of a deduct entry.

Disbursements.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*a*) Miscellaneous Government Account ..	4,74	5,05	5,05	5,38

304. See paragraph 97 under "21, Appropriation for Reduction or Avoidance of Debt".

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*b*) Transfers from Famine Relief Fund ..	6,80	7,11	7,21	7,51

305. See paragraph 291 above.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*c*) Famine Relief Fund	11,80	11,90	11,17	11,18

306. As explained in paragraph 211 under " XXXII-Transfers from Famine Relief Fund," 11,17 will be drawn from the excess balance in the Famine Relief Fund to meet revenue charges this year and the revised estimate has therefore been placed at 11,17. The next year's budget estimate of 11,18 is to be utilized to meet expenditure under revenue heads (see paragraph 212 under " XXXII-Transfers from Famine Relief Fund").

The balance of the Famine Relief Fund for the three years ending 1935–36 will be as follows :—

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
Opening balance	75,00	75,00	75,01	75,00
Receipts	11,81	11,90	11,16	11,18
Expenditure	11,80	11,90	11,17	11,18
Closing balance	75,01	75,00	75,00	75,00

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*d*) Appropriation for Reduction or Avoidance of Debt	68	24	1,73	2,19,11

307. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Bombay Development Loan. The figures for the next year also include an amount of 2,19,00 representing a debit equal to the realisations anticipated from the sale of the securities held in the fund on the maturity of the loan. A per contra credit of an equal amount is made under " Miscellaneous Government Account " on the Receipt Side in order to clear this transaction.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*e*) Sinking Fund Investment Account ..	21,31	20,68	20,48	—2,00,41

308. See paragraph 97 under " 21, Appropriation for Reduction or Avoidance of Debt ".

The budget estimate for 1935–36 also provides for the credit of an amount of 2,17,37 being equal to the cost price of the securities held in the Sinking Fund on the closure of the Sinking Fund Investment Account on the maturity of the Bombay Development loan on 1st November 1935.

	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*f*) Depreciation Fund of Government Presses—				
Government Central Press	17	11	8	28
Yeravda Prison Press		3	3	20
Commissioner's Press, Karachi ..		..	..	14
Total ..	17	14	11	62

309. The increase in the next year's budget estimate, as compared with the current year's budget estimate, is due to the fact that as the renewals and replacements have been curtailed for some time as a measure of economy a larger amount of machinery is required to be purchased from England in the coming year.

	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*g*) Deposits of Depreciation Reserves of Nasik Distillery	10,45	15	15	..

310. It is not proposed to meet any expenditure from the Depreciation Reserves next year.

	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*h*) Loans and Advances by Provincial Government—				
(*i*) For Presidency Corporations ..	..	..	..	6,00,20
(*ii*) For others	5,19	7,79	5,87	7,35

311. (*i*) The provision in the next year is required for liquidating the portion of the Bombay Development Loan held by the Presidency Corporations which will be again passed on to them in the form of new loans when the Bombay Development Loan matures on 1st November 1935. A corresponding recovery has been shown on the receipt side (*vide* paragraph 295 above).

(*ii*) The details of the figures have been given in paragraph 298 above. The decrease in the revised estimate under this item is due to the reduction in the advances to cultivators and in advances to Co-operative Housing Societies.

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—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*i*) Repayment of Advances from Provincial Loans Fund—				
(1) Bombay Development	..	..	..	3,08
(2) Provincial Loans and Advance Account—				
(*i*) Pre-Reform	15,66	..	..	..
(*ii*) Post-Reform	1,09	1,15	1,28	1,35
(3) Other Irrigation Works and other purposes	14,16	3,01	16,41	18,17
(4) Presidency Corporations	42,77	44,84	39,17	41,55
Total ..	73,68	49,00	56,86	64,15

312. *Item* 2 (*ii*).—Advances drawn from the Provincial Loans Fund for financing the Provincial Loans and Advance Account are being repaid in annual equated instalments of principal and interest on the basis of 50 years in the case of productive items and 30 years in the case of unproductive items. The amounts shown against item 2 (*ii*) represent the principal portions of the annual equated instalments calculated on the above lines, the interest portion being debited to "19, Interest".

313. *Items* (1) *and* (3).—*See* paragraph 98 under "21, Appropriation or Reduction or Avoidance of Debt".

314. Figures against item (4) have been explained in paragraph 297 above.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*j*) Subventions from the Central Road Development Account	11,75	16,20	14,15	18,28

315. *See* paragraph 300 above.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*k*) Permanent Debt discharged	..	..	..	9,38,93

316. The budget estimate of 1935–36 provides for the cancellation of the Bombay Development Loan on its maturity.

—	Accounts, 1933–34.	Budget estimate, 1934–35.	Revised estimate, 1934–35.	Budget estimate, 1935–36.
(*l*) Civil Deposits—				
(1) Grants made by the Imperial Council of Agricultural Research—				
(*i*) Deputation of Dr. Uppal to study virus diseases of plants ..	3	..	..	..
(*ii*) Sugarcane Research Scheme in the Bombay Deccan	45	59	70	80

—	Accounts, 1933–34.	Budget Estimate, 1934–35.	Revised Estimate, 1934–35.	Budget Estimate, 1935–36.
(*l*) Civil Deposits—*contd.*				
(*iii*) Dry-farming Research Scheme for the Bombay-Deccan ..	25	37	36	33
(*iv*) Appointment of Veterinary Investigation Officer and staff ..	9	10	10	10
(*v*) Experimental consignment of mangoes	3	..	..	..
(*vi*) Cold Storage Research Scheme for fresh fruits	16	16	17	17
(*vii*) Rice Physiology Scheme ..	2	2	2	1
(*viii*) Economic Enquiry into the cost of production in the principal cotton and sugarcane tracts in India ..	19	25	25	25
(2) Grants made by the Indian Central Cotton Committee—				
(*i*) Cotton operations in the Presidency.	1,93	1,23	1,45	74
(*ii*) Sind Cotton Seed Distribution and Extension Scheme		86	80	89
(*iii*) Sind Physiological Research Scheme.				
(3) Deposit Account of the Receipts under the Public Conveyance Act—				
Presidency Proper	..	49	49	55
Sind	..	28	27	27
(4) Deposit Account of the grant made by the Ahmedabad Municipality to meet the cost of a Special Land Acquisition Officer	..	..	10	15
Total ..	3,15	4,35	4,71	4,26

317. *See* paragraph 302 above.

318. For explanation of item (4), *see* paragraph 303 above.

STATEMENT E

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1935-36

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5, *LAND REVENUE—(Reserved)*

MEMBER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

ITEM 1. Repairs to the Aini-Khar at Kharbav in the Bhiwandi taluka of the Thana District.

Recurrent ..	..Rs. *Nil.*	Non-recurrent ..	..Rs.	9,189
Total ..	.. „ 9,189	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—Breaches in the Aini-Khar at Kharbav, taluka Bhiwandi, district Thana, occurred during the course of the monsoon of 1926 with the result that a considerable area of cultivable land of the village of Kharbav has been affected owing to the action of sea water. The cultivators of the village have approached the local officers with the request that the khar be repaired at Government expense and a *khar bandisti cess* be levied and recovered from them to recoup the expenses of the repairs as is done in the case of other khars. Plans and estimate for the work, the latter amounting to Rs. 9,189, were approved administratively in January 1932. The local officers report that if the bunds are not repaired soon, there will be a loss of revenue of about Rs. 1,700 a year. The fact that the villagers are prepared to pay *khar bandisti cess* shows that the work is urgently required, and Government are convinced that it is necessary that it should be taken in hand as soon as possible. A provision of Rs. 9,189 representing the cost of repairs to the khar is accordingly made in the ensuing year's budget.

ITEM 2. Re-opening of Tapedars' Training School, Hyderabad.

Recurrent ..	..Rs. *Nil.*	Non-recurrent ..	..Rs.	8,059
Total ..	.. „ 8,059	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—The Tapedars' Training School, Hyderabad, is an institution maintained by Government for the training of tapedars or village accountants in survey and revenue matters such as taluka and village accounts, the Land Revenue Code and the selected circulars and orders thereunder, and the record of rights and the rules and orders relating thereto. The course of training proposed for next year at the school is for 8 months. After leaving the school successful candidates are attached to experienced tapedars for some time. The post of Headmaster of this school is graded with Mukhtiarkars in Sind. The management of the school vests in the Superintendent of Survey and Land Records in Sind. The School is closed whenever a sufficient number of trained men are available for service and re-opened when there is a demand for them. The school was last closed in July 1932. At that time there was a sufficient number of trained hands available for employment in the Province and it was expected that there would be no need for re-opening the school till 1935. The Commissioner in Sind considers that such a need will arise in 1935. The following provisions will be required for 8 months of next year :—

	Rs.
Pay of Officers—	
1 Headmaster, Tapedars' School, on Rs. 200 per mensem	1,600
Pay of Establishment—	
1 Assistant Master on Rs. 125 per mensem	1,000
2 Assistant Masters on Rs. 100 per mensem each	1,600
1 Naik on Rs. 18 per mensem	144
3 Peons on Rs. 16 per mensem each	384
	3,128
Allowances, Honoraria, etc.—	
Travelling allowance to the Headmaster and Assistant Master ..	100
Conveyance allowance to the Headmaster at Rs. 10 per mensem for 4 months	40
House Master's allowance for 7 months at Rs. 25 per mensem ..	175
Medical supervision allowance at Rs. 30 per mensem for 7 months ..	210
Local allowance to peons	32
	557

5, LAND REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

	Rs.
Non-Contract Contingencies	31
Pay of menials	1,399
Scholarships	1,344
	2,774
Grand Total ..	8,059
Grand Total—5, Land Revenue—(*Reserved*) .. { Recurrent ..	*Nil*
Non-recurrent ..	17,248

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

DECCAN AND GUJARAT—UNPRODUCTIVE.

ITEM 3. Temporary Revenue establishment for employment on distributaries newly opened for irrigation on the Nira Right Bank Canal.

Recurrent	.. Rs. 839	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 839	Ultimate annual recurrent	.. „ 1,230

Remarks.—Irrigation on the Nira Right Bank Canal is developing. The Khardi Section in the Mohod Sub-division has been opened for irrigation on completion of distributaries Nos. 8, 13, 19 and 20 of Branch No. III. Two sugar companies have recently been established on this canal. With the development of irrigation and the establishment of sugar factories there has been an increase in the work connected with irrigation. The following additional temporary establishment is accordingly required to deal with the increased work and provision therefor is proposed for 11 months.

	Rs.	a.	p.
1 Measurer at Rs. 26–4–0 per mensem	288	12	0
1 Canal Inspector at Rs. 20 per mensem	220	0	0
1 Keyman at Rs. 15 per mensem	165	0	0
1 Sluice-keeper at Rs. 15 per mensem	165	0	0
	838	12	0
or say	839	0	0

ITEM 4. Temporary Revenue establishment for the Khandala Sub-division of the Ahmednagar Division.

Recurrent ..	.. Rs. 619	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 619	Ultimate annual recurrent	.. „ 990

Remarks.—In the Khandala Sub-division of the Ahmednagar Division the irrigated area has increased on distributaries Nos. 2 and 3 of the Northern Branch and distributaries Nos. 6 and 7 of the Pravara Left Bank Canal owing to the extension of sugarcane cultivation by the Belapur Sugar Company and the establishment of a factory by the Maharashtra Sugar Mills. The cane area will increase from 3,970 acres during the year 1933–34 to 5,540 acres next year. Provision for the following additional temporary Revenue establishment is accordingly proposed for 11 months in order to deal with the increase in the work connected with this irrigation.

	Rs.	a.	p.
1 Canal Inspector at Rs. 30 per mensem	330	0	0
1 Measurer at Rs. 26–4–0 per mensem	288	12	0
	618	12	0
or say	619	0	0

SIND—PRODUCTIVE.

ITEM 5. Appointment of 10 Abdars at Rs. 26-4-0 per mensem *plus* Rs. 15 conveyance allowance each on the temporary establishment in the Mithrao Division.

Recurrent ..	.. Rs. 4,538	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 4,538	Ultimate annual recurrent	.. „ 9,675

Remarks.—Under post-Barrage conditions it is estimated that 54 Abdars will ultimately be required for this Division, but at present only 35 Abdars are employed. Ten more Abdars are immediately necessary in view of the rapid development of the area commanded by the new water courses. Provision for ten Abdars is accordingly proposed at Rs. 26-4-0 per mensem *plus* conveyance allowance at Rs. 15 per mensem each for 11 months.

ITEM 6. Appointment of 5 Abdars at Rs. 26-4-0 per mensem *plus* Rs. 15 conveyance allowance each on the temporary establishment in the Rice Canals Division.

Recurrent ..	.. Rs. 2,269	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,269	Ultimate annual recurrent	.. „ 4,838

Remarks.—There is at present no Revenue establishment in the Rice Canals Division. The five Abdars (one per Sub-division) are required for the collection of statistical information from the taluka offices and the marking of peeches on site. Provision for 5 Abdars is accordingly proposed for 11 months.

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

SIND PRODUCTIVE—*contd.*

ITEM 7. Temporary Revenue establishment for the proposed new Sub-division in the Mithrao Division.

Recurrent ..	.. Rs.	1,826	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,826	Ultimate annual recurrent	.. ,,	2,970

Remarks.—The following temporary establishment is necessary for the new Sub-division in the Mithrao Division proposed to be opened from 1st April 1935, *vide* item 54 under the head "41, Civil Works—Provincial". Provision therefor is accordingly proposed for 11 months :—

	Rs.
1 Canal Assistant at Rs. 66 per mensem	726
1 Clerk at Rs. 30 per mensem	330
1 Post-runner at Rs. 15 per mensem	165
1 Khalasi at Rs. 15 per mensem	165
Conveyance allowance to the Canal Assistant at Rs. 25 per mensem ..	275
Conveyance allowance to the clerk at Rs. 15 per mensem	165
	1,826

ITEM 8. Appointment of 4 Abdars at Rs. 26-4-0 per mensem *plus* Rs. 15 conveyance allowance on the temporary establishment in the Khipro Division.

Recurrent ..	.. Rs.	1,815	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,815	Ultimate annual recurrent	.. ,,	3,870

Remarks.—These Abdars are required for the collection of statistical information from the taluka offices and the marking of peeches on site in the Thar and Hiral Canal areas where there is no Revenue establishment at present. Provision for them is accordingly proposed for 11 months.

ITEM 9. Appointment of 2 Abdars at Rs. 26-4-0 per mensem *plus* Rs. 15 conveyance allowance on the temporary establishment in the Manchar Drainage Division.

Recurrent ..	.. Rs.	825	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	825	Ultimate annual recurrent	.. ,,	1,935

Remarks.—Due to the Na Kabuli lands being leased out cultivation on the Johi Branch, particularly in Rabi, has increased. The additional Abdars are required with effect from 1st May 1935 in connection with this increased cultivation. Provision for them is accordingly proposed for 10 months.

ITEM 10. Appointment of 2 Abdars at Rs. 26-4-0 per mensem on the temporary establishment in the Barrage Division.

Recurrent ..	.. Rs.	578	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	578	Ultimate annual recurrent	.. ,,	1,575

Remarks.—Owing to the inequitable distribution of water from Patni distributary numerous complaints have been received. Consequently the entire system of irrigation on this distributary has to be reorganised on post-Barrage lines which necessitates the preparation of share lists, the enforcement of proper internal rotations of water, the check over wastage of water, and the stoppage of unauthorised drawal of water by Zamindars. For this purpose the services of two Abdars are necessary and provision for them is accordingly proposed for 11 months.

Sind Canal.

ITEM 11. Provision of vertical gates for the head regulator to Colonel Fife's Channel and providing steel gates with R. C. C. counter weights.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	19,300
Total ..	.. ,,	19,300	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—Due to the set of the river Indus, the Sind Canal now flows for a considerably longer period than it formerly did and also at much higher levels. With the present arrangement of regulating supply by means of wooden needles, water has to be let into the canal above-

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

SIND—PRODUCTIVE—*contd.*

full supply level and this level cannot be reduced even though all "needles" are put tightly into position. The supply cannot be completely shut off when water is not required. The excessive supply thus admitted into the canal does damage to the crops, while the canal banks are also in danger of breaching if heavy rains occur at the time the canal is flowing above full supply level. The proposed steel gates will provide efficient control and will be cheaper in working as two men can handle them instead of the eight men at present required to regulate the supply by means of "needles".

The work is also necessary for reducing the water-logging in Shikarpur Town and its vicinity. The Rais Wah and Chhota Begari, which take off from the Sind Canal, completely encircle this town and have in the past few years been drawing considerably more than their full supply discharges owing to the difficulty of regulating the discharge in the Sind Canal itself. The sub-soil water level of the town has therefore risen considerably during the past two years and if steel gates are provided as proposed, a much more effective closure can be made than is possible with the needles, with consequent improvement in the waterlogging conditions in this area.

DECCAN AND GUJARAT.

(2) UNPRODUCTIVE.

Godavari Canals.

ITEM 12. Compensation for lands to be acquired for new gaothan at Jalgaon-Shivare and Sundarpur.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,000
Total ..	.. ,, 4,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The present village sites become partially submerged by the floods from the Nandur-Madhmeshwar weir in the rainy season and this flooding endangers the lives of the villagers. It is, therefore, necessary to move these village sites (gaothans) to suitable higher sites.

Girna Left Bank Canal.

ITEM 13. Remodelling channels in the Ravalgaon Sugar Company's area.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,500
Total ..	.. ,, 2,500	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Ravalgaon Sugar Farm Limited have established a sugar factory on distributaries Nos. 3 to 6 of the Girna Left Bank Canal. The area of sugarcane proposed to be grown by the Company is 1,200 acres in the initial stage and 1,400 acres at maximum development. With the present channels, it is not possible to satisfactorily distribute the required water supply to the company area. In order to facilitate the distribution of water, it is necessary to remodel the channels.

Pravara Left Bank Canal.

ITEM 14. Remodelling distributary No. 6 of Pravara Left Bank Canal.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 9,700
Total ..	.. ,, 9,700	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Maharashtra Sugar Mills Limited have established a sugar factory with their own sugarcane estate on distributaries Nos. 6 and 7 of the Pravara Left Bank Canal. The area under cane already planted by the Company on Distributary No. 6 is 400 acres. The total area irrigated at present on this distributary, including 217 acres by local irrigators and 60 acres allowance for overlap, is 677 acres. The Company propose to increase their area to 600 acres in 1935. Allowing for local irrigators and overlap, the total acreage will rise to 1,000 acres in 1935. The present section of the distributary can discharge only 20 cusecs, which, with the low duty due to silting and weeds, is sufficient for only 800 acres or less allowing for closures of the canal to permit of weed clearance being carried out. In order to irrigate 1,000 acres, a discharge of 42 cusecs is required. It is, therefore, necessary to remodel the distributary in order to enable

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

DECCAN AND GUJARAT.

(2) UNPRODUCTIVE—*contd.*

it to carry the increased discharge. If the remodelling work is not done, it will not be possible to supply water to the additional 200 acres of cane and Government will lose revenue to the extent of Rs. 9,000 annually.

ITEM 15. Remodelling distributary No. 7 of Pravara Left Bank Canal.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,400
Total ..	.. ,, 15,400	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—This distributary is in the Maharashtra Sugar Factory area. The area under cane already planted by the Company on this Distributary is 350 acres. The total area irrigated at present on the distributary, including 250 acres by local irrigators and 200 acres allowance for overlap, is 800 acres. The Company propose to increase their area to 900 acres in 1935. Allowing for local irrigators and overlap, the total acreage will rise to 1,350 acres in 1935. The present section of the distributary can discharge only 23 cusecs which, with the low duty due to silting and weeds, is sufficient for only 920 acres or less allowing for closures of the canal to permit of weed clearance being carried out. In order to irrigate 1,350 acres, a discharge of 50 cusecs is required. It is therefore absolutely necessary to remodel the distributary in order to enable it to carry the increased discharge. If the remodelling work is not carried out, it will not be possible to supply water to the additional 430 acres of sugarcane and Government will lose revenue to the extent of Rs. 19,350 annually.

		Rs.
Grand Total—XIII, Irrigation etc.—(*Reserved*) ..	Recurrent ..	13,309
	Non-recurrent ..	50,900

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (RESERVED)—A—IRRIGATION WORKS—(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

DECCAN AND GUJARAT.

Ahmedabad Division.

ITEM 16. Improvements to the Gam Tank at Lagdana, taluka Dholka.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	1,440
Total ..	.. „	1,440	Ultimate annual recurrent	.. „	*Nil.*

Remarks.—This tank was badly damaged by the floods of 1927 and is in urgent need of repairs. In the absence of the necessary improvements, the people in Lagdana village, as well as the talukdar of Dholka to whom the village belongs, suffer a considerable loss of revenue. The village is situated in a tract where there is always scarcity of water and the crops depend mainly upon irrigation supplies from the tank. The work is estimated to cost Rs. 2,404. As the talukdar of Dholka has agreed to pay his share (Rs. 964) of the cost of the work, the amount to be met by Government is Rs. 1,440 only.

		Rs.
Grand Total—15, Other Revenue expenditure financed from ordinary revenues—(*Reserved*).	Recurrent ..	*Nil.*
	Non-recurrent ..	1,440

22, GENERAL ADMINISTRATION—(Reserved).

MEMBER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

ITEM 17. Entertainment of an additional clerk in the office of the Commissioner, Northern Division.

Recurrent	.. Rs.	1,255	Non-recurrent	.. Rs.	*Nil.*
Total	.. ,,	1,255	Ultimate annual recurrent	.. ,,	1,561

Remarks.—Formerly the Bombay Suburban District had a Commissioner who was also Secretary to Government, Development Department. When the Development Department ceased to exist, the Commissioner, Central Division, was placed in charge of the Bombay Suburban District to meet statutory requirements but not for administrative purposes. For administrative purposes the Collector was placed directly under Government. The Commissioner, Central Division, was not given an additional staff. This arrangement though not entirely satisfactory functioned without serious inconvenience as long as the former Commissioner, Bombay Suburban District, happened to be Chief Secretary to Government in the Revenue Department. But that situation no longer exists and the lack of adequate supervision over the District is being increasingly felt. Besides, the Bombay Suburban District is at present apt to get left out of account in the Conferences of Commissioners or else the Collector, Bombay Suburban District, has to be brought in to confer with them either at Bombay or Poona. The Commissioner, Central Division, is not in touch with the District merely by virtue of his appellate powers. Government accordingly propose to place the district completely under the Commissioner, Northern Division, just like any mofussil district in the Northern Division, and to provide a clerk on Rs. 105—5—140 to enable the Commissioner's office to cope with the additional work.

ITEM 18. Revival of the post of Sub-Assistant Surgeon under Surgeon to His Excellency the Governor.

Recurrent	.. Rs.	3,070	Non-recurrent	.. Rs.	*Nil.*
Total	.. ,,	3,070	Ultimate annual recurrent	.. ,,	3,080

Remarks.—Up to 1926–27 the department of Surgeon to His Excellency the Governor, apart from compounders and servants, consisted of one Surgeon, one Assistant Surgeon and one Sub-Assistant Surgeon. Owing to retrenchment the post of Sub-Assistant Surgeon was abolished in 1927–28 and in 1932–33 the post of Assistant Surgeon was also abolished, which left the Surgeon to do the work of all the three. In addition to looking after His Excellency and Staff, the Surgeon is in charge of all the menial servants and their families which roughly come to 1,500 persons and also the Body Guard. The Body Guard lines in Bombay are five miles away and in Poona a mile and a half. It is found that it is not possible for one officer to look to the whole work. And some one from outside has to be appointed temporarily when the Surgeon is either sick or on tour with His Excellency. On the last occasion when the Surgeon was ill a Sub-Assistant Surgeon had to be borrowed from Government but as he could come for a short time only each morning it was not possible for him to look to the whole work. As the existing arrangement is found unsatisfactory, it is proposed to revive the post of Sub-Assistant Surgeon. The cost during next year is as shown below :—

	Rs.
Pay of Sub-Assistant Surgeon at the rate of Rs. 200 per mensem, with emergency cut for one month	2,390
Allowances under the Headquarters Allowances Code (including travelling allowance)	680
Total ..	3,070

ITEM 19. Revival of the post of Huzur Deputy Collector, Sholapur.

Recurrent ..	.. Rs.	1,793	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,793	Ultimate annual recurrent	.. ,,	2,436

Remarks.—In accordance with the recommendation of the Retrenchment Committee, 1931, Government decided to replace Huzur Deputy Collectors by Huzur Mamlatdars and Mukhtiarkars in the 25 Treasuries of the Bombay Presidency. By the 1st April 1935, 23 Huzur Deputy Collectors will have been finally replaced by Huzur Mamlatdars and Mukhtiarkars and the remaining two posts, in Nasik and East Khandesh, are in abeyance and will be finally abolished on the occurrence of vacancies shortly after April 1935.

Representations have however been made to Government by both officials and non-officials against the substitution of a Huzur Mamlatdar (who is also City Magistrate) for a Huzur Deputy Collector in the town of Sholapur. It is considered essential that an experienced and capable magistrate of the rank of Deputy Collector should be posted there not only for the trial of cases,

22, GENERAL ADMINISTRATION—(Reserved)—concld.

MEMBER IN CHARGE—Honourable Khan Bahadur D. B. COOPER.

but also for the more important duties which he has to discharge in connection with local disturbances particularly if they occur in the absence of the District Magistrate on tour when action has to be taken in the first instance by the City Magistrate. It has been found that there is as much need for a City Magistrate of the rank of Deputy Collector in Sholapur as in Poona. The volume of work in Poona is greater but riots and disturbances are rare and besides the Collector has a Personal Assistant of the grade of Deputy Collector in addition to the City Magistrate. This is not the case in Sholapur. Government accordingly propose to revive the post of Huzur Deputy Collector and City Magistrate at Sholapur.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 20. Establishment for the Additional City Magistrate, Ahmedabad.

Recurrent ..	.. Rs. 2,225	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,225	Ultimate annual recurrent	.. ,, 1,734

Remarks.—Attention is invited to the remarks on Item 21 under the head "24, Administration of Justice". The provision shown above is on account of the establishment required for the Additional City Magistrate, Ahmedabad.

		Rs.
Grand Total—22, General Administration—*(Reserved)* ..	Recurrent ..	8,343
	Non-recurrent ..	*Nil.*

24, ADMINISTRATION OF JUSTICE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 21. Appointment of an Additional City Magistrate at Ahmedabad.

Recurrent ..	.. Rs. 7,473	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 7,473	Ultimate annual recurrent	.. ,, 6,895

Remarks.—Since the year 1921, there has been a rapid growth of magisterial work in Ahmedabad City, and in order to prevent serious congestion of criminal cases and delay in disposal, Government, in 1926, appointed, with the approval of the Legislative Council, an Additional City Magistrate at Ahmedabad as a temporary measure for one year. This temporary appointment has had to be continued from year to year, and experience has shown that it is necessary to make it permanent. During the first nine months of his appointment, the Additional City Magistrate tried 479 cases, i.e., an average of 53 cases per month, and during the subsequent period of one year from the 1st September 1927 to the 31st August 1928 he tried 1,132 cases, i.e., an average of 94 cases per month. From 1st January 1928 to 30th June 1934, the average number of cases tried by him has varied from 107 to 149 per month. These facts prove that the rise in criminal work in Ahmedabad is of a permanent nature and is due to the rising commercial and industrial importance of that City. Government therefore propose to make this appointment permanent. The Additional City Magistrate, Ahmedabad, is graded with Deputy Collectors. The extra expenditure will be Rs. 6,600 on account of his pay and Rs. 900 for office rent. The ultimate annual recurring cost of Rs. 6,895 represents the average cost of the appointment of a Deputy Collector *plus* office rent.

2. Provision for the clerical and menial establishment for the Additional City Magistrate at Ahmedabad has been made as follows under " 22, General Administration " :—

2 Clerks on Rs. 30—5/2—80 each.

2 Peons, one on Rs. 15 per mensem *plus* Re. 1 per mensem local allowance, and one on Rs. 14 per mensem *plus* Re. 1 per mensem for local allowance.

ITEM 22. Entertainment of extra establishment for the Court of Small Causes, Karachi :—

Recurrent ..	.. Rs. 2,207	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,207	Ultimate annual recurrent	.. ,, 3,652

Remarks.—The staff of the Karachi Small Causes Court was revised in 1929 on the passing of the Karachi Small Causes Court Act, 1929, which raised the jurisdiction of the Court from Rs. 1,000 to Rs. 2,000 and that of the Registrar from Rs. 20 to Rs. 50, and five additional clerks were sanctioned, raising the number of clerks from 12 to 17. In actual practice it was found that the increased staff was insufficient and from 1929 the Judge of the Small Causes Court engaged 2 petition writers to do the work of clerks. In 1932 the establishment of the Court was reduced by 2 clerks, 1 bailiff and one peon as a measure of retrenchment of expenditure and in 1933 the two petition writers, who had been irregularly engaged to do the work of clerks, were reverted to their legitimate work. It has been found from the experience of the working of the Court that the reduction ordered in 1932 is not really feasible and that a staff of 19 clerks and 10 bailiffs is necessary for the working of the Court.

2. A comparison with the amount of work and the staff of the Small Causes Courts at Ahmedabad and Poona (as shown below) shows that the increase of the staff of the Small Causes Court, Karachi, by 4 clerks and 3 bailiffs is justified and Government propose to entertain this additional staff permanently with effect from 1st April 1935 :—

Year.	No. of suits before the Small Cause Court.	No. of summons, warrants and other processes.	No. of execution proceedings.
Karachi (15 clerks, 7 bailiffs and 6 menials).			
1928	7,768	22,006	6,663
1929	8,605	22,425	7,030
1930	8,251	23,030	6,980
1931	7,437	23,698	7,508
1932	6,875	24,049	6,639
1933	7,242	24,428	7,169

24, ADMINISTRATION OF JUSTICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

Year.	No. of Suits before the Small Cause Court.	No. of summons, warrants and other processes.	No. of execution proceedings.
Ahmedabad (15 clerks, 10 bailiffs and 6 menials).			
1928	4,859	14,247	2,616
1929	4,966	14,934	2,974
1930	4,489	16,645	2,940
1931	5,234	17,163	3,128
1932	5,144	17,934	3,408
1933	5,512	18,856	3,384
Poona (22 clerks, 11 bailiffs and 6 menials).			
1928	7,000	23,595	6,962
1929	7,352	23,756	7,674
1930	7,143	24,449	7,360
1931	8,003	27,754	8,627
1932	7,600	25,744	7,749
1933	6,210	23,622	8,591

A provision of Rs. 2,207 has been included in the budget estimate for 1935–36 on account of pay and allowance for the extra staff for the Small Cause Court, Karachi, as shown below :—

	Cost per month. Rs. a. p.
Four clerks on Rs. 25—5/2—55	100 0 0
Local Allowance	20 0 0
Three bailiffs on Rs. 25—2/2—35 subject to a deduction of 12½ per cent.	65 10 0
Local Allowance	15 0 0
	200 10 0
	×11 months.
Total ..	2,206 14 0

ITEM 23. Continuance during 1935–36 of the establishment entertained for the 11th High Court Judge.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 5,000
Total ..	.. „ 5,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In 1930 the High Court represented that at least 12 Judges were necessary for the volume of work in the High Court, which was getting seriously into arrears. Of the 10 High Court Judges, three and sometimes four were required for criminal sessions and appeals and the remainder were insufficient for the original and appellate civil work, which included a considerable number of important cases that were several years old. On a thorough examination of the state of work in the High Court, Government sanctioned the temporary appointment of an 11th Judge and the necessary staff from 17th November 1930 to 18th October 1931. This appointment was subsequently continued up to 13th October 1932.

The state of work in the High Court was again reviewed in the latter half of 1932, and it was decided to extend the period of the temporary appointment of the additional Judge and his establishment up to 28th February 1934, with a break from 1st April to 18th June 1933.

The appointment was further continued up to 28th February 1935 as the arrears in the High Court did not justify its discontinuance. Government have now reviewed the state of work in the High Court as it stood at the end of December 1934 and have found that the arrears of work in the High Court, particularly those of appeals are still heavy and a number of original suits some of which are five years old have not yet been brought to trial. A provision of Rs. 47,800 (Non-voted) has therefore been made for the continuance of the appointment of the

24, ADMINISTRATION OF JUSTICE—(*Reserved*)—concld.

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11th High Court Judge up to the 29th February 1936 and a lump provision of Rs. 5,000 (voted) has been made for the continuance of the following temporary staff for the same period :—

1 Judicial clerk.
2 Interpreters.
1 Junior clerk and typist.
2 Chobdars.
3 Peons.

Grand Total—24, Administration of Justice—(*Reserved*) ..	Recurrent ..	Rs.	9,680
	Non-recurrent ..	,,	5,000

25, JAILS AND CONVICT SETTLEMENTS—(Reserved)

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 24. Conversion of certain temporary appointments into permanent ones :—

Recurrent ..	.. Rs. 11,346	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 11,346	Ultimate annual recurrent	.. ,, 12,027

Appointment.	Scale of Pay.	Allowance.
	Hyderabad Central Prison.	
1 Jailor, Group II	.. Rs. 100—5—170—5—200	.. Clothing allowance of Rs. 45 per annum.
1 Clerk	.. Rs. 85—5/2—100	..
2 Jamadars	.. Rs. 40—1—45	.. Compensatory allowance of Rs. 3 per mensem to each.
1 Havildar	.. Rs. 27 per mensem	..
1 Lance Havildar	.. Rs. 25 per mensem	..
2 Naiks	.. Rs. 24 per mensem each	..
4 Lance Naiks	.. Rs. 22 per mensem each	..
12 Sepoys	.. Rs. 21 per mensem each	..
	Dhulia District Prison.	
1 Clerk	.. Rs. 25—5/2—55—60—5/2—75.	
	Bijapur District Prison.	
1 Clerk	.. Rs. 25—5/2—55—60—5/2—75.	
	Karachi District Prison.	
1 Clerk	.. Rs. 25—5/2—55—60—5/2—75	.. Local allowance at Rs. 7-8-0 per month.

Remarks.—With a view to relieve chronic over-crowding in Sind prisons the accommodation of the Hyderabad Central Prison was raised from 1,110 males to 1,576 males in 1932. The above temporary establishment at the prison was first entertained in that year as the permanent staff was inadequate to cope with the work of guarding and supervising the increased number of prisoners. The consideration of the question of making this establishment permanent was postponed to see if there was any prospect of decrease in the jail population of Sind. It has however been found that the over-crowding of Sind prisons still continues, and the temporary establishment of the Hyderabad prison is required permanently.

Three temporary clerks have also been entertained for the District Prisons at Dhulia, Bijapur and Karachi to cope with the increased clerical work owing to the introduction of the system of purchasing provisions departmentally. The temporary appointments of the two clerks at Dhulia and Bijapur were sanctioned in 1931 and that of the clerk at Karachi in 1930. As the departmental purchase system has proved economical, the appointments of the three clerks are required permanently.

Since the above appointments have been in existence for some years past and will be required in future their continuance as a permanent measure will not involve any additional expenditure.

ITEM 25. Continuance of the Visapur Temporary Prison.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs.1,09,886
Total ..	.. ,, 1,09,886	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In August 1934 the Legislative Council passed the demand for the supplementary grant of Rs. 1,10,824 to meet the expenditure of the Visapur Prison during the financial year 1934–35 on Government having decided that the prison should be run temporarily till the end of that year or six months longer so as to put the scheme of a prison farm to the test of actual experience. Government have again decided to continue the prison on a temporary basis definitely till the end of September 1935 and then to reconsider the question of converting it into a permanent one.

The cost of the prison consists partly of the expenditure of the maintenance of prisoners and partly of the additional expenditure required for the establishment at the Visapur Prison for guarding and supervision and other contingent expenditure. The former is normal expenditure wherever the prisoners are confined and is estimated at the least at Rs. 50,000 for

800 prisoners for a full year and the latter comes to about Rs. 5,000 per month or Rs. 60,000 per annum against which receipts to the extent of about Rs. 45,000 per annum are expected as shown below :—

A—EXPENDITURE OF MAINTENANCE OF PRISONERS.

Contingencies.

	Rs.
(*a*) Dietary charges	35,000
(*b*) Hospital charges	1,500
(*c*) Charges for repairs to clothing and bedding	60
(*d*) Charges for moving prisoners	1,500
(*e*) Miscellaneous Services and Supplies	7,000
(*f*) Contingent charges	3,000
(*g*) Transfer from Jail Manufactures	2,000
Total ..	50,060

B—ADDITIONAL EXPENDITURE OF THE VISAPUR PRISON.

Pay and Allowances.*

*Pay includes 5 per cent. emergency cut for one month and increments due during the year.

	Rs.
(*a*) *Pay of Officers*—	
1 Superintendent, 450—30—660—Pay Rs. 540 ..	6,483
(*b*) *Pay of Establishment*—	
1 Jailor, 250—5—290—Pay Rs. 260	3,112
1 Jailor, 100—5—200—Pay Rs. 125	1,530
1 Head Clerk, 85—5/2—100—Pay Rs. 90 ..	1,080
1 Clerk, 30—5/2—80—Pay Rs. 55	687
1 Clerk, 25—5/2—55—Pay Rs. 30	360
1 S. M. S. Officer—Pay Rs. 130 and Duty Allowance Rs. 35 per mensem	1,979
1 S. M. S. Officer—Pay Rs. 109 and Duty Allowance Rs. 25 per mensem	1,657
1 Compounder, 25—5/2—75—Pay Rs. 50 and Duty Allowance Rs. 5 per mensem	662
1 Subedar—55—2—65—Pay Rs. 61	734
1 Jamadar—40—1—45—Pay Rs. 43	517
1 Q. M. Havildar—Pay Rs. 32	384
2 Havildars—Pay Rs. 27 each	648
3 Lance Havildars—Pay Rs. 25 each	900
6 Naiks—Pay Rs. 24 each	1,728
14 Lance Naiks—Pay Rs. 22 each	3,696
32 Sepoys—Pay Rs. 21 each	8,064
3 Sowars—Pay Rs. 22 each	792

*Extra Establishment for the Belwandi Camp.**

* This Camp supplies convict labour to the Sugar Cane Farm at Belwandi.

1 Jamadar—Pay Rs. 40 per mensem	480
2 Lance Havildars—Pay Rs. 25 each	600
12 Sepoys—Pay Rs. 15 each	2,160
6 Additional Sepoys for extra out-files—Pay Rs. 15 each	1,080

25, JAILS AND CONVICT SETTLEMENTS—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.	
Extra Establishment for Chikhli Camp.		
1 Jamadar at Rs. 40 per mensem	120	Provision made for 3 months only for the military contract for cutting grass at the Chikhli farm.
1 Lance Havildar at Rs. 25 per mensem ..	75	
1 Naik at Rs. 24 per mensem	72	
5 Sepoys at Rs. 20 each	300	
Total pay of establishment ..	33,417	
(*c*) *Allowances and Honoraria—*		
(*i*) Travelling allowance* to Gazetted Officers ..	1,900	*This provision is made for the travelling allowance to non-official visitors from Ahmednagar and the members of the Quarterly Committee and the Advisory Board.
Travelling allowance to Non-Gazetted Officers ..	300	
	2,200	
(*ii*) *House rent and Other Allowances—*		
Local allowance to the Superintendent at Rs. 100 per mensem.	1,200	
Local allowance to 2 Jailors at Rs. 25 and 20 ..	540	
Local allowance to the Head Clerk at Rs. 15 ..	180	
Local allowance to 2 Clerks at Rs. 10 each ..	240	
Local allowance to 1 Compounder at Rs. 5 per mensem.	60	
Local allowance to 1 Subedar at Rs. 7 per mensem	84	
Local allowance to 13 Jail Guards at Rs. 6 each ..	936	
Local allowance to 49 Sepoys at Rs. 5 each ..	2,940	
Local allowance to 2 S.M.S. Officers at Rs. 15 and 10 per mensem.	300	
Local allowance to 3 Jail Guards for Belwandi Camp at Rs. 6 each.	216	
Local allowance to 12 Sepoys at Rs. 5 each ..	720	
Local allowance to 3 Jail Guards at Chikhli Camp at Rs. 6 each.	54	Provision made for 3 months only.
Local allowance to 5 Sepoys at Chikhli Camp at Rs. 5 each.	75	
Clothing allowance to 2 Jailors at Rs. 45 each per year.	90	
House rent allowance to 1 Jailor at Rs. 91 per year	91	
Deferred Pay to Convict Officers	500	
	8,226	
Total allowances and Honoraria ..	10,426	
Contingencies.		
(*d*) Sanitation charges	1,000	
(*e*) Contingent charges	1,000	
(*f*) Extraordinary charges	2,500	
(*g*) Jail Manufactures	5,000	
	9,500	
Total additional expenditure ..	59,826	

25, JAILS AND CONVICT SETTLEMENTS—(Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.
Receipts.	
(*a*) Hire of convicts	16,000
(*b*) Recoveries of transportation and jail charges from Indian States etc.	300
(*c*) Miscellaneous	2,000
(*d*) Jail manufactures	26,700
	45,000

		Rs.
Grand Total—25, Jails and Convict Settlements—(*Reserved*)	Recurrent ..	11,346
	Non-recurrent ..	1,09,886

26, POLICE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 25. Increase in the strength of the Bombay City Police Force.

Recurrent ..	..Rs.1,13,173	Non-recurrent ..	.. Rs. 1,263
Total ..	.. „ 1,14,436	Ultimate annual recurrent	.. „ 1,33,926

Remarks.—After the communal riots in February 1929 the Commissioner of Police, Bombay, prepared a scheme for increasing the strength of the Bombay City Police Force to cope with sudden and violent disorders as detailed below :—

(*a*) Additional police force consisting of 34 Sergeants, 29 Head Constables and 505 Constables.

(*b*) Purchase of 6 Morris trucks.

(*c*) Construction of 7 pucca built police chowkies.

This scheme was strongly supported by the Bombay Riots Enquiry Committee of 1929 and recommended to Government for acceptance. Owing, however, to financial stringency at that time and the paramount need for economy it was not found possible to give effect to the whole scheme, but with the consent of the Legislative Council Government sanctioned in that year the entertainment of 34 sergeants, 9 motor lorry drivers, 50 armed police constables and the purchase of 6 trucks. The remaining part of the scheme could not be proceeded with in view of the ever-increasing financial stringency and need for economy. The communal riots, however, of 1932 proved once again the inadequacy of the Bombay City Police Force to deal with any real serious disturbances and it became apparent that there was most urgent need for increasing the strength of the police force to maintain law and order. It was not however till the current financial year that Government were in a position to proceed further with the scheme for increasing the strength of this force. With the consent of the Legislative Council Government sanctioned a further allotment of 100 armed men (9 Head Constables and 91 Constables) with effect from 1st March 1934, leaving a balance of 20 Head Constables and 355 Constables to complete the scheme originally recommended. The necessity for completing the original scheme has become more apparent with the addition of considerable areas of land to the area of Bombay. The area at Matunga, opened up and planned by the Improvement Trust many years ago, is now beginning to develop rapidly. Numerous large blocks of flats have been erected and crime has been steadily increasing. Deputations complaining that adequate police protection is not given have already been received by the Commissioner of Police. Similarly in the Back Bay reclaimed areas large crowds of people visit blocks I and II daily and complaints of crime are continually being received by the Commissioner of Police. Though Government are convinced that it is absolutely necessary to complete the whole of the remaining part of the original scheme, they have decided in view of the present financial situation to sanction an instalment of 7 Head Constables and 256 Constables, with effect from 1st April 1935. The cost on account of pay, allowances, etc., for this additional police staff amounts to Rs. 1,14,436 for 11 months of the year 1935–36 as shown in detail below :—

	Cost per month. Rs.
(1) *Pay of Establishment :—*	
Armed Police—	
4 Head Constables on Rs. 38—1—50 per mensem each	152
28 Constables on Rs. 30—$\frac{1}{3}$—33—$\frac{1}{4}$—36 per mensem each	840
Unarmed Police—	
(*a*) *For traffic duty—*	
3 Head Constables on Rs. 38—1—50 per mensem each ..	114
30 Constables on Rs. 30—$\frac{1}{3}$—33—$\frac{1}{4}$—36 per mensem each ..	900
Traffic duty allowance to 30 constables at Rs.2 per mensem each..	60
(*b*) *For miscellaneous duties—*	
198 Constables on Rs. 30—$\frac{1}{3}$—33—$\frac{1}{4}$—36	5,940
Total ..	8,006
(2) *Allowances, Honoraria, etc.—*	
House rent allowance to 7 Head Constables at Rs. 10 per mensem each.	70
House rent allowance to 256 Constables at Rs. 7 per mensem each ..	1,792
Conveyance allowance to 3 Head Constables on traffic duty at Rs. 5 per mensem each	15
Total ..	1,877

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Cost per month.
	Rs.
(3) *Contingencies*—	
Clothing charges for 7 Head Constables and 256 Constables at Rs. 1-8-8 per mensem each	405·5
Total ..	405·5
Grand total ..	10,288·5 × 11 mths.
	1,13,173
Purchase of arms for the armed police	1,263
Grand total ..	1,14,436

ITEM 27. Increase in the clerical staff of the Commissioner of Police, Bombay.

Recurrent	.. Rs.	13,862	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	13,862	Ultimate annual recurrent	.. ,,	19,412

Remarks.—In 1930 the Commissioner of Police, Bombay, represented to Government that the clerical staff of his office was inadequate to cope with the large increase of work which had arisen since 1919 when his office was last reorganised, and submitted a scheme for increasing the staff in the various branches as detailed below :—

(*a*) *Criminal Investigation Department—Crime Branch*—

1 Head Clerk on Rs. 100—10—200.

4 Clerks on Rs. 60—4—100—3—160.

This staff was entertained in 1930 to relieve the executive officers of this branch of purely clerical work done by them to the detriment of their legitimate work of prevention and detection of crime.

(*b*) *Head Police Office*—

4 Clerks on Rs. 60—4—100—3—160.

This staff was entertained in 1930 to cope with the considerable increase in the clerical work that had resulted from the gradual growth of the City police force and the various activities of the police department during the decade 1919–1929.

(*c*) *Divisional Superintendents' Offices*—

7 Clerks on Rs. 60—4—100—3—160.

This staff was entertained in 1930 to replace 7 Head Constable Writers attached to the Divisional Superintendents' Offices for the more efficient working of their offices.

(*d*) *Offices of the Deputy Commissioner, Criminal Investigation Department, and Deputy Commissioner in charge of Divisions*—

Shorthand allowance was granted at the rate of Rs. 40 per mensem to each of the two typists who are working as stenographers to the Deputy Commissioner, Special Branch, Criminal Investigation Department, and the Deputy Commissioner in charge of Divisions.

The entertainment of the temporary staff referred to at (*a*), (*b*) and (*c*) and the grant of shorthand allowance to the clerks referred to at (*d*) was approved by the Legislative Council in 1931 by sanctioning a supplementary grant. This staff and the grant of shorthand allowance to the typists has been continued on a temporary basis from year to year. The experience of the last four years has proved beyond doubt as will be seen from the following statistics that the additional clerical staff mentioned at (*a*) and (*b*) above has provided a long felt want and that the replacement of Head Constable Writers in the offices of the Divisional Superintendents by trained clerks mentioned at (*c*) above has fulfilled all expectations and has definitely resulted in increased efficiency.

	1929.	1933.
Sanctioned strength of the Bombay City police force including temporary staff	4,175	4,248
Inward register number	26,436	28,917
Outward register number	22,180	24,707
Number of officers and men who retired on pension ..	55	128
Number of lunatics dealt with	231	246
Number of repatriates from South Africa under the assisted emigration scheme	162	490
Number of subscribers to the General Provident Fund ..	1,716	2,712
Number of warrants received *ex* Bombay City ..	609	893

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

Government are satisfied that in view of the increased volume of work the retention of the staff referred to above on a temporary basis is no longer justified. They have therefore decided to make the whole of this staff permanent and to grant shorthand allowances to two typists permanently. The cost on account of pay and shorthand allowance of the additional staff amounts to Rs. 13,915 as shown in detail below :—

	Cost per month.	
26, *Police —Criminal Investigation Department (Bombay City)*—		
Pay of Establishment—	Rs.	
Pay of Head Clerk on Rs. 100—10—200	180	
Pay of 4 clerks on Rs. 50—5/2—90—5—140. (One clerk on Rs. 60, two clerks on Rs. 50 each and one clerk on Rs. 70 per mensem in the scale of pay of Rs. 50—5/2—90—5—140)	230	
Total ..	410	
26, *Police—Presidency Police—Superintendence :—*		
Pay of Establishment—		
11 Clerks on Rs. 60 per mensem each in the scale of pay of Rs. 50—5/2—90—5—140	660	
Shorthand allowance to 2 clerks at Rs. 40 each per mensem	80	
Total ..	1,150	
	×12	months.
Grand total ..	13,800	
Add—Increments during the year 1935-36 for (1) above ..	115	
Grand total ..	13,915	
26, *Police—Criminal Investigation Department (Bombay City)*—		
Deduct—Emergency deductions from pay for one month ..	—20	
26, *Police—Presidency Police—Superintendence*—		
Deduct—Emergency deductions from pay for one month ..	—33	
Grand total ..	13,862	

ITEM 28. Formation of a " Modus Operandi " Bureau for the police in the City of Bombay.

Recurrent ..	.. Rs. 13,500	Non-recurrent ..	.. Rs. 9,330
Total ..	.. „ 22,830	Ultimate annual recurrent	.. „ 21,509

Remarks.—The " Modus Operandi " system classifies criminals according to the methods they follow in the commission of crime. This system has been introduced recently in England and is also working well in Rangoon and Ceylon. In Bombay City and in the Presidency the police are still relying on old methods of 30 years ago for the tracing of criminals. At the present time the police have no records of the criminals of the City beyond the bare records of convictions which are maintained in the Finger Print Bureau. A previous conviction is only traceable when a man is arrested and his finger prints taken and is of no use or assistance to an Investigating Officer who is looking for an unknown criminal. All the information the police have as to the criminals who commit particular kinds of crime is that memorised by individual officers, who have dealt with them in the past and every officer has to rely on his own personal efforts in dealing with crime. The absence of a senior officer on leave or his permanent retirement means an actual loss of information to the force.

2. It is of paramount importance that a city like Bombay with its large criminal population should have a complete record of all known criminals, classified according to the particular crimes to which they are addicted, together with their photographs and all available information regarding their habits and haunts.

26, POLICE—(Reserved)—contd.

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3. On receipt of information that a man had been arrested for a particular crime, the records in the Bureau would at once show how many other crimes of the same nature still remain undetected and the officer would be told where to continue his enquiries.

4. It has been found that every year there is a number of cases in which the accused are known but cannot be traced. The wanted man may be arrested six to twelve months later, possibly up-country, and the police in Bombay City then receive a reference regarding him as likely as not under a different name. In these circumstances the chances are that his connection with the former cases will be overlooked. The "Modus Operandi" Bureau would guard against this contingency to a large extent.

5. Government are convinced that unless a "Modus Operandi" Bureau is established it is not possible for the police to have effective control over present-day criminals who are equipped with the most modern contrivances. Government have therefore administratively approved the establishment of a "Modus Operandi" Bureau for Bombay City. The following permanent staff is considered to be essential for its proper working :—

1 Manager on Rs. 200—10—300.
2 Assistant Managers on Rs. 100—10—200 each.
8 Clerks on Rs. 50—5/2—90—5—140 each.
1 Photographer on Rs. 200—10—300.

This staff is purely clerical and is proposed in preference to an executive one, principally on the ground of economy, the saving thus effected being in the neighbourhood of Rs. 21,000 per annum. It is proposed to put an Inspector in charge of the Bureau for instructional purposes until such time as the staff become fully conversant with the police and legal points involved. At first the work will consist chiefly in the collection of information and the opening of the dossiers of habitual offenders. The photographer will take photographs of every criminal who is classified and whose dossier is opened, of deportees under the Foreigners Act, scenes of crime, finger marks, scenes of accidents, etc.

The cost of the Bureau for 11 months in 1935-36 amounts to Rs. 22,830 as shown in detail below :—

	Pay per mensem. Rs.	
Pay of establishment—		
1 Manager	200	
2 Assistant Managers	200	
8 Clerks	400	
1 Photographer	200	
Total ..	1,000	
	×11	months.
	11,000	
Contingencies—		
For the first year (the recurring contingencies after the first year will be about Rs. 2,500)	6,000	
Total ..	17,000	
Temporary Establishment—		
1 Inspector	300	
Criminal Investigation Department allowance (special pay)	50	
Total ..	350	
	×11	months.
Total ..	3,850	
Allowances, etc.—		
Clothing allowance	10	
Conveyance allowance	50	
Total ..	60	
	×11	months.
Total ..	660	

26, POLICE—(Reserved)—contd.

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	Pay per mensem. Rs.
Contingencies—	
House-rent	120
	×11
Total ..	1,320
Total, temporary establishment, etc.	5,830
Grand Total ..	22,830

ITEM 29. Permanent transfer of certain police staff from the Public Land Conveyance Licensing Department of Bombay City to the Bombay City Police to form the nucleus of the Vigilance Branch and to the Bombay City Criminal Investigation Department.

Recurrent .. Rs.	9,121	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	9,121	Ultimate annual recurrent .. ,,	11,318

Remarks.—Government had administratively approved in the year 1930 the proposal to entertain a special whole-time investigating staff consisting of one Inspector, one Deputy Inspector, three Sub-Inspectors, four head constables and eight constables in order to work effectively the Bombay Prevention of Prostitution Act, 1923, as amended by Bombay Act XII of 1930. Owing, however, to financial stringency and the paramount need for economy it was not found possible to entertain the abovementioned staff. However, in order to cope with the steady increase in the work that had resulted from the Bombay Prevention of Prostitution Act and the Bombay Children Act of 1924, the Commissioner of Police, Bombay, had, at the suggestion of Government, temporarily deputed two Sub-Inspectors and one constable from the sanctioned strength of the Public Land Conveyance Licensing Department. In view of the decrease of work in the Public Land Conveyance Licensing Department owing to the decline in the numbers of licensed animal drawn vehicles—a decline which is likely to continue with the increasing popularity of motor transport—it has been decided by Government to transfer permanently, with effect from the 1st April 1935, two Sub-Inspectors and one constable from the Public Land Conveyance Licensing Department to form the nucleus of the Vigilance Branch of Bombay City Police.

2. Similarly owing to the steady increase in the volume of work in the Crime Branch of the Bombay City, Criminal Investigation Department, the Commissioner of Police, Bombay, had temporarily deputed in the year 1933 one Sergeant from the Public Land Conveyance Licensing Department to the Bombay City Criminal Investigation Department. Government have also decided for the reasons given above to transfer the Sergeant permanently, with effect from 1st April 1935, from the Public Land Conveyance Licensing Department to the Bombay City Criminal Investigation Department.

3. The permanent transfer of the staff of two Sub-Inspectors, one Sergeant and one constable from the Public Land Conveyance Licensing Department to other branches of the Police Department of Bombay City does not involve any extra cost to Government. However, as the staff was originally sanctioned specifically for the Public Land Conveyance Licensing Department and as it is to be permanently transferred to other branches of the Bombay City Police Department, these changes have been brought to the notice of the Legislative Council in the form of a new item. The cost on account of the pay and allowances of this staff amounts to Rs. 9,121 for 11 months of the year 1935-36 as shown in detail below :—

26, *Police—Presidency Police—City Police :—*

	Cost per month. Rs. a. p.
(1) *Pay of Establishment—*	
1 Sub-Inspector on Rs. 135 per mensem in the scale of pay of Rs. 125—5—200	135 0 0
1 Sub-Inspector on Rs. 130 per mensem in the scale of pay of Rs. 125—5—200	130 0 0
1 Constable on Rs. 31 per mensem in the scale of pay of Rs. 30—$\frac{1}{3}$—33—$\frac{1}{4}$—36	31 0 0
Total ..	296 0 0

26, POLICE—(Reserved)—contd.

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	Cost per month. Rs. a. p.
(2) *Allowances, Honoraria, etc.*—	
Fixed conveyance allowance at Rs. 15 per mensem each for 2 Sub-Inspectors	30 0 0
Clothing allowance at Rs. 10 per mensem each for 2 Sub-Inspectors	20 0 0
House rent allowance at Rs. 7 per mensem for one constable.	7 0 0
Total ..	57 0 0
(3) *Contingencies*—	
House rent at Rs. 60 per mensem each for 2 Sub-Inspectors..	120 0 0
Clothing charges at Rs. 1-8-8 per mensem for one constable.	1 8 8
Total ..	121 8 8
Grand Total ..	474 8 8
	×11 months.
Grand Total ..	5,219 15 4
Add increments for 2 Sub-Inspectors during the year 1935-36.	51 0 0
Grand Total ..	5,270 15 4 or 5,271

26, Police—Criminal Investigation Department (Bombay City) :—

	Cost per mensem. Rs. a. p.
(1) *Pay of Establishment*—	
1 Sergeant on Rs. 200 per mensem in the scale of pay of Rs. 200—5—250	200 0 0
Special pay (Criminal Investigation Department allowance) at Rs. 30 per mensem	30 0 0
Total ..	230 0 0
(2) *Allowances, Honoraria, etc.*—	
Fixed conveyance allowance at Rs. 20 per mensem ..	20 0 0
Clothing allowance at Rs. 10 per mensem	10 0 0
Total ..	30 0 0
(3) *Contingencies*—	
House rent at Rs. 90 per mensem	90 0 0
Total ..	90 0 0
Grand Total ..	350 0 0
	×11 months.
Grand Total ..	3,850 0 0

ITEM 30. Permanent retention of the temporary staff in the Special Branch of the Criminal Investigation Department, Bombay City.

Recurrent	.. Rs. 32,067	Non-recurrent ..	.. Rs. *Nil.*
Total	.. „ 32,067	Ultimate annual recurrent	.. „ 32,444

Remarks.—In the year 1913 one Inspector and two Head Constables of the North-West Frontier Police were appointed temporarily to the Bombay City Criminal Investigation Department with a view to keep a check on the Pathans in Bombay City as the local police knew little

of the character and antecedents of Pathan visitors to the City. Subsequently during the latter years of the War and the years immediately following it the following additional temporary establishment was entertained in the Criminal Investigation Department in order to cope with the large increase of work in the Special Branch brought about by the conditions then prevailing :—

War Branch ..	.. 1 Inspector.
	1 Sub-Inspector.
Khilafat Branch	.. 1 Sub-Inspector.
Anti-Bolshevik Branch	.. 1 Inspector.
Censorship Branch	.. 1 Sub-Inspector.

In the year 1928 the increased activities of the Bolsheviks and Communists in the City necessitated the creation of yet another temporary appointment of a Deputy Inspector in the Criminal Investigation Department, as the Inspector originally sanctioned for this work had to deal exclusively with the labour movement, which required close attention, owing to the fact that a number of labour organisations with a Communist tinge had sprung up in the City.

2. The above appointments have had to be continued from time to time on a temporary basis pending the reorganisation of the Criminal Investigation Department. This reorganisation could not, however, be taken up owing to financial stringency, with the result that all the appointments, with the exception of that of the Pathan Inspector, have remained temporary up to the present day. The post of the Inspector, Pathan Branch, was made permanent in September 1934 in response to an urgent representation in that behalf made by the Commissioner of Police. At present the two Sub-Inspectors temporarily sanctioned for the Khilafat and Censorship Branches are attending to the censorship work, while the Inspectors temporarily sanctioned for the Anti-Bolshevik Branch and the War Branch are now attached to the Labour Branch and the Muhammadan Branch respectively. As regards the post of Sub-Inspectors, War Branch, in actual practice and for departmental convenience the arrangement has been that the holder of this Sub-Inspector's appointment is working in a Division, while a Sergeant from the Divisional cadre is working in the Foreign Branch of the Criminal Investigation Department.

3. It has been strongly represented to Government that the temporary appointments mentioned above are indispensable and that they should now be made permanent in the interests of the work of the Special Branch. Government are satisfied that in view of the large increase of work in recent years the retention of the staff referred to above on a temporary basis is no longer justified. They have therefore decided to make the following appointments permanent with effect from 1st March 1935 :—

(1) One Inspector, Muhammadan Branch (temporarily sanctioned for War Branch).

(2) One Inspector, Labour Branch (temporarily sanctioned for Anti-Bolshevik Branch).

(3) One Sub-Inspector—Censorship work (temporarily sanctioned for Khilafat Branch).

(4) One Sub-Inspector, Censorship work (temporarily sanctioned for Censorship Branch).

(5) One Sergeant, Foreign Branch (temporarily sanctioned post of Sub-Inspector, War Branch).

(6) Two Head Constables for Pathan Branch.

(7) One Deputy Inspector, Bolshevik and Communist Branch.

The cost on account of pay and allowances of the abovementioned staff amounts to Rs. 32,067 for 12 months of the year 1935–36 as shown in detail below :—

	Cost per mensem. Rs. a. p.
26, Police—Criminal Investigation Department (Bombay City) :—	
(1) *Pay of Establishment—*	
Pay of 1 Inspector at Rs. 390 per mensem in the scale of pay of Rs. 300—10—400	390 0 0
Pay of 1 Inspector at Rs. 320 per mensem in the scale of pay of Rs. 300—10—400	320 0 0
Criminal Investigation Department allowance to 2 Inspectors at Rs. 50 per mensem each ..	100 0 0
Pay of 1 Deputy Inspector at Rs. 275 per mensem ..	275 0 0
Criminal Investigation Department allowance to the Deputy Inspector at Rs. 40 per mensem ..	40 0 0

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	Cost per mensem. Rs. a. p.
Pay of 1 Sergeant at Rs. 200 per mensem in the scale of pay of Rs. 200—5—250	200 0 0
Criminal Investigation Department allowance to 1 Sergeant at Rs. 30 per mensem	30 0 0
Pay of 1 Sub-Inspector at Rs. 180 per mensem in the scale of pay of Rs. 125—5—200	180 0 0
Pay of 1 Sub-Inspector at Rs. 170 per mensem in the scale of pay of Rs. 125—5—200	170 0 0
Criminal Investigation Department allowance to 2 Sub-Inspectors at Rs. 30 per mensem each ..	60 0 0
Pay of 1 Head Constable at Rs. 50 per mensem in the scale of pay of Rs. 38—1—50	50 0 0
Pay of 1 Head Constable at Rs. 47 per mensem in the scale of pay of Rs. 38—1—50	47 0 0
Criminal Investigation Department allowance to 2 Head Constables at Rs. 7 per mensem each	14 0 0
Total ..	1,876 0 0
(2) *Allowances, Honoraria, etc.:—*	
Conveyance allowance—	
2 Inspectors (one at Rs. 50 per mensem and the other at Rs. 40 per mensem)	90 0 0
1 Deputy Inspector, 1 Sergeant and 2 Sub-Inspectors at Rs. 20 per mensem each ..	80 0 0
Clothing allowance—	
2 Inspectors, 1 Deputy Inspector, 1 Sergeant and 2 Sub-Inspectors at Rs. 10 per mensem each ..	60 0 0
House rent allowance—	
2 Head Constables at Rs. 10 per mensem each ..	20 0 0
Total ..	250 0 0
(3) *Contingencies :—*	
House Rent—	
2 Inspectors at Rs. 120 per mensem each ..	240 0 0
1 Deputy Inspector at Rs. 90 per mensem ..	90 0 0
1 Sergeant at Rs. 90 per mensem	90 0 0
2 Sub-Inspectors at Rs. 60 per mensem each ..	120 0 0
Clothing charges—	
2 Head Constables at Rs. 1-8-8 per mensem each ..	3 1 4
Total ..	543 1 4
Grand Total ..	2,669 1 4
	×12 months.
	32,029 0 0
Add—Increments during the year 1935-36 for (1) above ..	94 0 0
Grand Total ..	32,123 0 0
Deduct—Emergency deductions from pay of 2 Inspectors and 1 Deputy Inspector for 1 month	—56 4 0
Grand Total ..	32,066 12 0 or Rs. 32,067

ITEM 31. Increase in the strength of the C. I. D. Staff, Poona.

Recurrent ..	.. Rs. 8,015	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 8,015	Ultimate annual recurrent	.. „ 8,292

Remarks.—In 1930 it was represented to Government that the strength of the Criminal Investigation Department Staff, Poona, was inadequate to cope with the enormous increase of work owing to subversive movement coupled with revolutionary and communistic tendencies

26, POLICE—(Reserved)—contd.

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all of which required constant and careful watching. Government therefore administratively approved the proposals made by the Inspector General of Police to increase the Criminal Investigation Department Staff by 1 Inspector and 16 Head Constables (6 to be graded as II grade and 10 as III grade Head Constables) and to recruit immediately one Inspector and 6 Head Constables (2 to be graded as II grade and 4 as III grade Head Constables). Owing, however, to financial stringency and the paramount need for economy at that time, it was decided that this additional staff should be selected from the ordinary district police force, leaving unfilled the vacancies thus caused in the districts. While it was found possible to select the 6 Head Constables in the manner indicated above, it was not found practicable to obtain an Inspector in the same way without affecting the efficiency of the District Police. A temporary appointment of an Inspector together with a peon for him was accordingly created for a period of one year in the year 1931. This additional staff has since been continued on a temporary basis from year to year and their work during the past 3 years has been found invaluable. To continue the present arrangements on a temporary basis any longer seems unfair to the districts from which these Head Constables are drawn, as the vacancies caused thereby have to be kept unfilled. Government are satisfied that the necessity for retaining this staff as a permanent adjunct to the Criminal Investigation Department is fully justified and they have therefore decided to make it permanent, with effect from the 1st March 1935. The cost on account of the pay and allowances of this staff amounts to Rs. 8,028 for 12 months of the year 1935-36 as shown in detail below :—

	Cost per mensem. Rs.	
(1) *Pay of Officers—*		
1 Inspector in the following scale of pay :— Rs. 300 per mensem—efficiency bar 270—180—15/2—255	210	
Duty allowance (special pay) to the Inspector at Rs. 50 per mensem	50	
(2) *Pay of Establishment—*		
2 Head Constables, II grade pay at Rs. 43 per mensem each	86	
Special pay to 2 Head Constables at Rs. 7 per mensem each	14	
4 Head Constables, III grade pay at Rs. 36 per mensem each	144	
Special pay to 4 Head Constables at Rs. 7 per mensem each	28	
Literacy allowance to 4 Head Constables, III grade at Rs. 4 per mensem each	16	
1 Peon, pay at Rs. 18 per mensem	18	
(3) *Allowances, Honoraria, etc.—*		
House rent to Inspector—Rs. 28 per mensem ..	28	
Clothing allowance to Inspector at Rs. 5 per mensem ..	5	
House rent to 2 Head Constables, II grade at Rs. 5 per mensem each	10	
House rent to 4 Head Constables, III grade at Rs. 3 per mensem	12	
Compensatory allowance to Inspector at Rs. 6 per mensem	6	
Compensatory allowance to 2 Head Constables, II grade at Rs. 5 per mensem each	10	
Compensatory allowance to 4 Head Constables, III grade at Rs. 5 per mensem each	20	
Clothing allowance to 6 Head Constables at Rs. 2 per mensem each	12	
Grand Total ..	669	
	×12	months.
	8,028	
Deduct—Emergency deduction from pay of the Inspector for one month	—13	
Grand Total ..	8,015	

26, POLICE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 32. Opening of a branch for the training of Head Constables of the District Police at the Police Training School, Nasik.

Recurrent ..	.. Rs. 24,770	Non-recurrent ..	.. Rs. 866
Total ..	.. ,, 25,636	Ultimate annual recurrent	.. ,, 37,279

Remarks.—The absence of any special training for head constables has long been recognised as a great defect in the organization of the police force of this Presidency. At present a constable on enlistment undergoes a short and insufficient course of training lasting from 3 to 6 months at district headquarters, after which he has to pick up his work as best he can. If he is not selected for the course of training at the Police Training School which qualifies for promotion to the rank of Sub-Inspector—and the proportion so selected is comparatively small—he does not receive any further training during the whole of his 30 years' service. For promotion to head constable no particular standard of efficiency is laid down and no training is provided although the need for training is very real by reason of the great difference in character between the duties and responsibilities of head constables and those of constables. Recent events such as the Sholapur disturbances, have clearly shown that it is absolutely necessary that head constables should be properly and systematically trained, and that it is dangerous to place men, who are entrusted with powers affecting the liberty and safety of the public, in positions in which they are required to exercise these powers without adequate preliminary instructions. It is therefore proposed to initiate a course of instruction on the following lines :—

The class each term in the Police Training School, Nasik, will consist of 50 men. Accommodation for this number can be found in the school. The men will be selected, in the first place, from among unarmed head constables below the age of 35. When all the younger head constables in any District, who are considered capable of benefiting by the course, have been trained, other men will be selected from among the senior constables who are due and fit for promotion in the ordinary course to the grade of head constable. The course of training will consist of —

(1) Law and Procedure based on the Police Guide.

(2) Practical work including such matters as investigation, the working of Police Stations and Outposts, Surveillance, Traffic Control, etc.

(3) Drill—Physical Training, Squad Drill, Lathi Drill, and power of command.

(4) First-aid.

(5) Study of the more important Criminal Tribes and their methods.

(6) General instruction in the maintenance of the discipline, the exercise of control and development of the powers of observation.

The proposed Branch for Head Constables will be under the direct control of the Principal, Police Training School, and the instructional staff required will be :—

1 Deputy Superintendent of Police for law and practical work.

1 Inspector for law and practical work.

1 Head Constable, first grade
1 Head Constable, second grade } Drill instructors.

The Deputy Superintendent will, in addition, be in direct control of the general administration and supervision of the class, under the Principal. A new appointment of Deputy Superintendent will not be required, as he will be spared from the sanctioned cadre, but it will be necessary to grant him special pay at Rs. 75 per mensem for the special work. The only new posts will be those of one Inspector of Police and two head constables which will be added to the instructional staff with one peon for the Deputy Superintendent and two sweepers. It is proposed to open the class from July 1935. The cost of the scheme amounts to Rs. 25,636 for 8 months as shown in detail below and this sum has been entered in the next year's budget :—

	Cost per mensem. Rs.
(1) Pay of Officers—	
Special pay at Rs. 75 per mensem to the Deputy Superintendent of Police	75
Pay of Inspector of Police in the following scale of pay :— 300—efficiency bar 270—180—15/2—255 ..	180
Duty allowance (special pay) at Rs. 50 per mensem to the Inspector	50

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	Cost per mensem.	
(2) Pay of Establishment—	Rs.	
Pay of head constable, I grade	50	
Pay of head constable, II grade	43	
Special pay at Rs. 7 per mensem to each of the 2 Head Constables	14	
Pay at a flat rate of Rs. 40 per mensem for 50 Head Constables who are to be deputed to the Police Training School for training	2,000	
Pay of a peon at Rs. 15 per mensem	15	
Pay of two sweepers at Rs. 14 per mensem each ..	28	
(3) Allowances, Honoraria, etc.—		
Clothing allowance at Rs. 3·75 to the Inspector of Police	3·75	
Compensatory allowance at Rs. 5 per mensem to 2 Head Constables	10	
Separation allowance at Rs. 10 per mensem to 50 Head Constables who are to be deputed to the Police Training School for training	500	
(4) Contingencies—		
Clothing charges at Rs. 1-4-0 per mensem for 2 head constables	2·5	
Total ..	2,971·25	
	×8	months.
	23,770	
Lump addition to the Principal's contract grant ..	200	
Purchase of furniture	866	
Cost of journeys of 50 Head Constable students for the purposes of evidence in two terms at about Rs. 4 each..	200	
Cost of return journeys of 50 Head Constable students on completion of their school course	600	
Total ..	25,636	

As the 50 Head Constables who are to be deputed to the Police Training School for training are to be spared from the existing sanctioned strength of Head Constables in the District police force, there will be a saving of Rs. 16,000 on account of their pay under the minor head " District Executive Force (Presidency Proper) ", and this saving has been taken into account in next year's budget under that minor head. The net additional expenditure for the scheme will, therefore, amount to Rs. 9,636.

This scheme was included in the list of new items under " 26, Police " for the year 1931-32 and passed by the Legislative Council, but owing to serious financial stringency effect has not been given to it up to now. As Government now consider that there is urgent necessity for the introduction of the scheme, it has been included again in the list of new items for next year.

ITEM 33. Conversion of the Soldier Bazar Chauki in Karachi into a Sub-Police Station and entertainment of an additional police staff required for it.

Recurrent ..	.. Rs. 10,703	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 10,703	Ultimate annual recurrent	.. „ 12,324

Remarks.—The Karachi Bunder Road Extension area which has greatly developed and grown in population in recent years has been left without any regular police protection and the local Municipality has urged the necessity of providing adequate police and creating a sense of security among the residents of this area. In normal times a costlier scheme consisting of a regular police station with quarters for the personnel would have been undertaken but in view of the existing financial stringency it is proposed to meet the immediate requirements of the locality by the conversion of the existing Soldier Bazar Chauki into a Sub-Police Station, under the control of the Inspector in charge of the Ranchore Police Station, with a total strength of 1 Sub-Inspector, 7 Head Constables and 28 Constables. Of this strength, 1 Sub-Inspector, 1 Head Constable and 10 Constables can be made available from the existing strength of the

Ranchore Police Station, so that the net additional staff required for the new police station is only 6 Head Constables and 18 Constables. The cost on account of the pay and allowances of the additional staff amounts to Rs. 10,703 for 11 months of the year 1935–36 as shown in detail below :—

	Cost per mensem.
	Rs.
(*i*) *Pay of Establishment*—	
6 Head Constables on Rs. 28—50 per mensem each ..	168
18 Constables on pay Rs. 20—24 per mensem each ..	360
Literacy allowance at Re. 1 per mensem each to 6 Head Constables and 18 Constables	24
Total ..	552
(*ii*) *Allowances, Honoraria, etc.*—	
Karachi local allowance at Rs. 4 per mensem each to 6 Head Constables and 18 Constables ..	96
Duty allowance (compensatory) at Rs. 5 per mensem each to 6 Head Constables and 18 Constables ..	120
House-rent at Rs. 5 per mensem each to 7 Head Constables and 28 Constables	175
Total ..	391
(*iii*) *Contingencies*—	
Clothing charges at Rs. 1-4-0 per mensem each to 6 Head Constables and 18 Constables ..	30
Total ..	30
Grand Total ..	973
	×11 months.
	10,703

ITEM 34. Re-opening of the Sub-Treasuries at Digri and Samarao, Thar Parkar District, Sind.

Recurrent .. Rs.	3,625	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	3,625	Ultimate annual recurrent .. ,,	4,314

Remarks.—In the year 1922 the talukas of Digri and Samaro in the Thar Parkar District in Sind were considered to be light charges and in that year Government as a measure of economy abolished the Sub-Treasuries at these places. But after the opening of the Lloyd Barrage and Canals conditions changed to a great extent. Large areas of land which were previously lying uncultivated were brought under cultivation and there has been an influx of population in these two talukas, the number increasing from 21,485 to 43,053 in Digri and from 31,707 to 43,779 in Samaro. As a result of the changed conditions financial transactions have also increased as will be seen from the following figures of receipts and payments for the last four years, which would have taken place at these two Sub-Treasuries, had they not been abolished :—

Year.	Digri.		Samaro.	
	Receipts.	Payments.	Receipts.	Payments.
	Rs.	Rs.	Rs.	Rs.
1930–1931	5,95,560	3,51,730	3,64,680	3,14,830
1931–1932	5,65,820	2,84,410	3,95,630	2,85,240
1932–1933	7,03,710	3,40,740	5,77,310	2,65,730
1933–1934	7,15,410	3,20,815	6,01,610	2,75,425

It has been brought to the notice of Government that the abolition of these Sub-Treasuries has caused considerable inconvenience and expense to the public as well as Government

26, POLICE—(Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

Departments, since arrangements have to be made by them for the transmission of their money and other transactions to the Huzur Treasury which is at a great distance from these talukas. Government have therefore approved the proposal made by the Commissioner in Sind for the re-opening of these Treasuries, and they have decided to reopen these Sub-Treasuries with effect from 1st April 1935. It is therefore necessary to provide for the entertainment of a guard consisting of 4 Armed Head Constables and 10 Armed Constables for both the Sub-Treasuries. No provision for house-rent allowance for these men is necessary, as there were previously Sub-Treasuries at the places mentioned above and quarters already existing there will be occupied by them. The cost on account of the pay and contingencies of this guard amounts to Rs. 3,625 for 11 months of the year 1935-36 as shown in detail below :—

	Cost per month. Rs. a. p.
(1) *Pay of Establishment*—	
Pay of 4 Armed Head Constables on Rs. 28 per mensem each.	112 0 0
Pay of 10 Armed Constables on Rs. 20—24 per mensem each.	200 0 0
Total ..	312 0 0
(2) *Contingencies*—	
Clothing charges at Rs. 1-4-0 per mensem each to 4 Head Constables and 10 Constables	17 8 0
Total ..	329 8 0
	×11 months.
Grand Total ..	3,624 8 0
	or 3,625

		Rs.
Grand Total—26, Police—*(Reserved)* ..	Recurrent ..	2,28,836
	Non-recurrent ..	11,459

31, EDUCATION—(Transferred).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 35. Permanent retention of the additional staff which had been sanctioned as a temporary measure for the office of the Director of Public Instruction, Poona :—

Recurrent ..	.. Rs. 15,823	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 15,823	Ultimate annual recurrent	.. ,, 17,520

Remarks.—Owing to considerable expansion of the activities of the Educational Department in various directions and the voluminous increase of work in consequence of the Bombay Primary Education Act, 1923, Government found in 1927 that additional staff for the office of the Director of Public Instruction was necessary if work was to be done efficiently. Sanction was, therefore, accorded to the transfer to the Director's office of seven additional clerks from the offices of the Educational Inspectors as a temporary measure. In 1929, Government placed an officer on special duty in the Director's office for the purpose of examining in detail the working of the office and on the recommendation of that Officer sanction was accorded to the entertainment temporarily of further additional staff consisting of one Assistant Superintendent in the grade of Rs. 220—10—300 and six clerks. Thereafter Government carefully considered every year whether any reduction could be made in this additional staff of one Assistant Superintendent and 13 clerks which had been sanctioned as a temporary measure but finding that reduction was not possible the temporary staff was continued from year to year, with the exception of two posts of clerks in the grade of Rs. 30—5/2—80 which were reduced with the greatest hesitation in 1932. The additional temporary staff at present consists of one Assistant Superintendent and 11 clerks as under :—

(1) One Assistant Superintendent in the grade of Rs. 220—10—300 (average Rs. 277⅓).

(2) Three Clerks each in the grade of Rs. 105—5—140 (average Rs. 388½).

(3) Four Clerks each in the grade of Rs. 85—5/2—100 (average Rs. 386).

(4) Two clerks each in the grade of Rs. 30—5/2—80 (average Rs. 113½).

(5) One leave reserve in the grade of Rs. 30—5/2—80 (average Rs. 56¾).

(6) One leave reserve in the grade of Rs. 85—5/2—100 (average Rs. 96½).

Government have sanctioned the continuance of this additional staff till the end of March 1935. The permanent retention of this staff in the Director's office is absolutely necessary.

ITEM 36. Creation of a post of a Lecturer in Applied Mechanics in the College of Engineering, Poona :—

Recurrent ..	.. Rs. 1,665	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,665	Ultimate annual recurrent	.. ,, 4,260

Remarks.—The Mechanics side of the College of Engineering, Poona, is understaffed. A proposal for the appointment of a Lecturer in Applied Mechanics was first submitted by the Educational Authorities to Government in 1931, but Government could not sanction it owing to financial stringency. Since then the University Inspection Committee inspected the College and pointed out the necessity for the appointment of an additional Lecturer. The Syndicate of the Bombay University at the meeting held on 19th February 1934 have resolved that an additional appointment of a Lecturer in Applied Mechanics should be made at an early date. It is, therefore, proposed to create one post of a Lecturer in the revised B. E. S. Class II grade of Rs.170—10—250—E.B.—15—400—E.B.—20—500 with effect from 1st June 1935.

ITEM 37. Scheme for training more teachers for primary Schools.

Recurrent	.. Rs. 34,300	Non-recurrent	.. Rs. 1,300
Total	.. ,, 35,600	Ultimate annual recurrent	.. ,, 52,500

Remarks.—The Reorganisation Committee appointed by Government in 1932 have made the following observations in Chapter XIV of their report :—

" The most urgent necessity of the present time is to raise the whole standard of teaching efficiency. As we regard it, the object of primary education is not simply to teach the pupil to read and write and do a few simple sums in arithmetic. This is not an end in itself but merely a means to an end. The object of primary education, as we conceive it, should be to make a

good citizen, to teach the young how to play their part in the life of a great nation and in their humble way to assist in the advancement of their country's aspirations. With the approaching constitutional reforms and the widening of the franchise it is imperative that the youth of this country should be taught how to *think* and we feel that a very large proportion of the primary school teachers do not at present possess the necessary qualifications to this end.

Our first and foremost recommendation therefore is that the standard of teaching in primary schools should be raised and this can only be done by training the teacher, * * *.

We therefore suggest that it should be the declared policy of Government that every primary school teacher should receive at least one year's training in a recognised institution."

Government appreciate fully the importance of these observations of the Reorganisation Committee and have examined the possibility of raising the efficiency of primary schools by securing a larger annual supply of teachers with higher training qualifications without increasing the cost on account of primary education.

It may be pointed out that about 1919 a scheme came into operation by which practically every district had a training institution and by 1922 it was found that the percentage of trained teachers particularly of 2nd and 3rd year trained teachers was so high in some districts that the expenditure on salary made further expansion of primary education almost prohibitive. Owing to the limited financial resources of the Local Authorities and the heavy demands on Government owing to the revision of the pay of primary teachers Government reviewed the arrangements for the training of teachers and it was decided to impose a certain amount of restriction on the training of teachers to keep the cost of primary education within reasonable limits. From 1923, therefore, the training of 3rd year teachers was discontinued and the training of 1st and 2nd year teachers restricted as a measure of economy. In order to meet the situation and to prevent the lowering of standards the former training course of three years was as a compromise compressed into a two-year course in the hope that the new course would turn out equally efficient men. For the last ten years, therefore, the output of trained teachers has been limited to what was considered the essential minimum and the time has come to review the situation and to see how far it is practicable to give effect to the recommendation of the Reorganisation Committee.

The percentage of the trained element in primary schools at present is only 54, and, as almost 50 per cent. of these schools are one teacher schools the majority of these schools are in the hands of untrained teachers. There seems very little doubt that the enormous wastage that takes place is in no small measure due to the teaching being in the hands of untrained men. Apart from the lack of any professional training, these teachers have to manage a class of 30 to 40 pupils spread over four standards. Moreover, experience has shown that the two-year course of training is not sufficient for the type of teachers that are being recruited at present. The training given is partly academic and partly professional and considerable time has to be devoted merely to imparting information on the subjects to be taught and very little time remains to give the teachers sufficient practical knowledge of teaching particularly in connection with the teaching of the Infant Class and the handling of combined classes. The immediate need, therefore, is for the supply of more 1st and 2nd year trained teachers and for the opening of 3rd year classes wherever necessary and possible.

It has been suggested that the scales of pay of primary teachers of various grades should be so adjusted as would not necessarily increase the expenditure on primary education on account of the employment of a larger number of trained teachers and consequently the main reason for restricting the output of trained teachers since 1923 would disappear. The suggestions regarding the scales of pay of primary teachers are at present under the consideration of Government. With due regard to the possible outcome of these suggestions, it is proposed to increase the output of trained teachers by restoring partially classes which have been abolished in the various Government Training institutions and by utilising the present unused accommodation for the admission of the maximum number possible. It is proposed to open additional classes for training primary teachers at the several vernacular training institutions and thus by readjustment of admissions to the several classes, to provide for training 240 additional men teachers. Of these 55 will be in the 1st year classes, 110 in the 2nd year classes and 75 in the 3rd year classes, *vide* schedule "A" attached. It is also proposed to provide for training 120 additional women teachers by opening one 2nd year class at the Training College for Women at Ahmedabad and one 2nd year class at the Training College for Women at Dharwar and also by admitting more teachers in the existing classes at the several vernacular training institutions for women primary teachers, *vide* schedule "A" attached. The

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

proposals involve an expenditure of Rs. 14,417 on staff, contingencies etc., during 1935-36, Rs. 18,031 during 1936-37, the annual average cost being Rs. 26,626 as detailed below :—

	For 9 months of 1935-36.	For 12 months of the year 1936-37.	Annual average cost.
TRAINING INSTITUTIONS FOR MEN.			
	Rs.	Rs.	Rs.
Establishment.			
10 Additional graduate teachers in the scale of Rs. 45—5—115—5—145—6—175. (Pay of an Honours graduate at Rs. 50 per mensem in the above scale)	4,500	6,450	13,200
3 clerks in the scale of Rs. 25—5/2—55. (Pay of qualified clerks in the above scale—Rs. 30 per mensem) ..	810	1,080	1,440
Contingencies.			
Additional contract grant	400	500	500
Service Postage	150	200	200
Pay of Menials.			
10 Cooks at Rs. 15 per mensem each .. .. 10 Hamals at Rs. 13 per mensem each .. .. 10 Kitchen servants at Rs. 13 per mensem each ..	3,690	4,920	4,920
Total Recurring ..	9,550	13,150	20,260
Non-recurring ..	1,000	....	....
Total ..	10,550	13,150	20,260
TRAINING INSTITUTIONS FOR WOMEN.			
Establishment.			
3 Graduate women teachers on the scale of Rs. 85—5—115—5—145—6—175	2,295	3,195	4,680
Contingencies.			
Contract grant	120	150	150
Service Postage	45	60	60
Pay of Menials.			
3 Cooks at Rs. 15 per mensem each .. .. 3 Hamals at Rs. 13 per mensem each .. .. 3 Kitchen servants at Rs. 13 per mensem each ..	1,107	1,476	1,476
Total recurring ..	3,567	4,881	6,366
Non -recurring ..	300	....	....
Grand Total ..	3,867	4,881	6,366
Total for Training Institutions for Men and Women together	14,417	18,031	26,626

Besides there will be an expenditure of Rs. 21,110 on stipends to teachers deputed for training during 1935-36 and Rs. 25,840 in 1936-37 and subsequent years. Therefore the total expenditure involved in the proposals during 1935-36 is estimated at Rs. 35,600 and Rs. 43,900 in 1936-37, the annual average cost being Rs. 52,500 in round figures.

31, EDUCATION—(Transferred)—concld.

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

SCHEDULE A.

Training Institutions for Men.

Name of Institution.	Number of additional classes proposed to be opened.	Number of additional teachers to be admitted for training.
Central Division.		
Training College for Men, Poona ..	1 IIIrd year class ..	40
Training College for men, Dhulia ..	2 IInd year classes ..	80
Rural Training School, Loni ..	....	10 in 1st year class.
Northern Division.		
P. R. Training College for Men ..	1 IIIrd year class ..	10
Southern Division.		
Training School, Dharwar ..	1 1st year class ..	25
	1 IInd year class ..	25
	1 IIIrd year class ..	10
Urdu Training School, Poona ..	1 IIIrd year class ..	10
Urdu Training School, Ahmedabad ..	....	5 in 1st year class.
Sind.		
Training College for Men, Hyderabad ..	1 1st year class ..	20
		5 in IInd year class.
	1 IIIrd year class ..	10
Total number of Men classes ..	2 1st year classes ..	250
	3 IInd year classes ..	less 5 in the 1st year class at the P. R. Training College for Men, Ahmedabad and 5 in IInd year class at the Urdu Training School, Poona.
	5 IIIrd year classes ..	
	10 classes.	240
Training Institutions for Women.		
Training College for Women, Poona ..	....	5 Senior 1st year.
		5 IInd year.
Urdu Training School for Women, Poona.	....	10 Junior 1st year.
		15 Senior 1st year.
		5 IInd year.
Training College for Women, Ahmedabad.	....	15 Junior 1st year.
		20 Senior 1st year.
	1 IInd year class ..	20 IInd year.
Training College for Women, Dharwar ..	....	5 Junior 1st year.
		5 Senior 1st year.
	1 IInd year class ..	15 IInd year.
Total ..	2 new IInd year classes ..	120
		30 Junior 1st year.
		45 Senior 1st year.
		45 IInd year
		120 Total.

Grand Total—31, Education—*(Transferred)* .. { Recurrent .. Rs. 51,788 ; Non-recurrent .. „ 1,300

32, MEDICAL—(*Transferred*).

MINISTER IN CHARGE—Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 38. Entertainment of certain establishment at the Dadu Dispensary.

Recurrent	.. Rs.	495	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	495	Ultimate annual recurrent	.. „	525

Remarks.—It is proposed to entertain 1 ward servant on Rs. 18 per mensem, 1 peon on Rs. 16 per mensem, and 2 punkha-pullers for 6 months in a year at Rs. 16 per mensem for the reasons mentioned below :—

Ward servant.—The average number of in-door patients at the Dadu Dispensary for the year ending 31st March 1934, has risen to 18·6 and there is only 1 ward servant at the Dispensary. According to the sanctioned scale of 1 ward servant for 6 patients, the Dispensary is entitled to 2 additional ward servants but on account of the present financial stringency only 1 additional ward servant is proposed to be entertained.

Peon.—No peon was proposed when the original estimates of this Dispensary were formulated, presumably because the Dispensary was not then intended to be a headquarter Dispensary. As, however, it is now a District Dispensary, it is proposed to entertain a peon for that Dispensary.

Punkha-pullers.—All the offices in the District are provided with punkha-pullers and the District Medical Officer states that in the hot season it is very difficult to turn out the usual amount of work. He has, therefore, asked for the appointment of 2 punkha-pullers for 6 months in a year—1 for the District Medical Officer and the other for the Subordinate Medical Service Officer.

ITEM 39. Revival of the post of an S. M. S. Officer at the Nawabshah Dispensary.

Recurrent	.. Rs.	550	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	550	Ultimate annual recurrent	.. „	2,040

Remarks.—The post of an S. M. S. Officer at the Nawabshah Dispensary was abolished by Government in 1927. The medical work of the dispensary has, however, increased considerably of late. The District Medical Officer, Nawabshah, submitted in the year 1932 a proposal for the revival of the post of the Subordinate Medical Service Officer at the Dispensary on the ground that the attendance of patients at the Dispensary had more than quadrupled. The Surgeon General was then convinced of the necessity of a S. M. S. post at the Dispensary but the proposal was not considered owing to financial stringency and also on account of the fact that the District Local Board, Nawabshah, was not willing to make the necessary contribution towards the pay of the S. M. S. Officer. The District Local Board, Nawabshah, have since approved of the appointment of a permanent S. M. S. Officer at the Dispensary and are willing to pay the necessary contribution towards the pay of the Officer. The Collector of Nawabshah is also of opinion that the appointment of a Medical Officer at the Dispensary is quite necessary. In the circumstances, Government propose to revive the post of S. M. S. Officer at the Nawabshah Dispensary.

ITEM 40. Entertainment of the following establishment at the Sir C. J. Mental Hospital, Hyderabad (Sind) :—

2 male attendants at Rs. 19 per mensem each.
2 female attendants at Rs. 19 per mensem each.
1 sweeper at Rs. 16 per mensem.
1 dhobi at Rs. 16 per mensem.
(Less 2 annas cut in all cases.)

Recurrent	.. Rs.	1,134	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,134	Ultimate annual recurrent	.. „	1,134

Remarks.—The entertainment of the above establishment was administratively approved in October 1930, but no funds could be made available for the purpose on account of financial stringency. The necessity for this staff has been felt acutely for several years past and its entertainment cannot be postponed any longer. Certain additions and alterations, etc., made to the old civil and female wards of the hospital has increased the accommodation of the institution by about 95 beds (85 males and 10 females). The original capacity of the institution was for 159 beds while the daily average strength was 180·6, 204·9 and 193·6 during the last three years. The additional staff asked for is the minimum that is required at the hospital for taking care of patients as well as for utilising the additional accommodation. It is proposed to entertain the additional staff mentioned above with effect from 1st April 1935.

32, MEDICAL—(Transferred)—concld.

MINISTER IN CHARGE—Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 41. Creation of an additional post of an assistant steward under the Lay Secretary for Hospital Administration, J. J. Group of Hospitals, Bombay.

Recurrent	.. Rs. 440	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 440	Ultimate annual recurrent	.. „ 840

Remarks.—The Lay Secretary for Hospital Administration, J. J. Group of Hospitals, Bombay, has stated that to cope with the enormous volume of work involved in collecting, consolidating and comparing Presidency requirements, compiling statistics for purposes of standardization and exploring sources of economical purchase, the appointment of an additional assistant steward was not only essential but urgent. As it is not possible for the existing staff of the Lay Secretary to cope with the work, as a tentative measure, the Surgeon General has sanctioned the appointment of a temporary assistant steward for a period of two months at a time. It is proposed to sanction temporarily for a period of two years in the first instance the appointment of an additional assistant steward in the Lay Secretary's Office in the grade of Rs. 25—5/2—55 with compensatory allowance.

		Rs.
Grand Total—32, Medical—(*Transferred*) ..	Recurrent ..	2,619
	Non-recurrent ..	*Nil.*

33, PUBLIC HEALTH—(Transferred).

MINISTER IN CHARGE—Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 42. Scheme for the prevention of plague by fumigation with cyanogas, as an educative propaganda.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 6,100
Total ..	.. ,, 6,100	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In March 1934, the Director of Public Health submitted for the approval of Government a scheme for the more effective prevention of plague in some of the plague-affected districts of the Presidency. He stated that as plague had become the principal epidemic of this Province it was urgently necessary to take more effective measures to combat it, especially as, if timely precautions were not taken, it was bound to assume a more virulent form and spread over a wider area during the coming years. He, therefore, submitted to Government a scheme for the systematic destruction of rats by cyanogas on the lines of the Cumbum Valley experiment in the Madras Presidency. The scheme provided that local bodies should first be instructed in the measures that were to be adopted and then left to carry on operations on their own account. As, however, by the time the proposal was examined, the rains had set in, the Director pointed out that it was not possible to carry out during 1934 the fumigation of a large area comprising of several villages as first contemplated by him; that all that could be done was the fumigation by cyanogas of vacated houses in the plague-affected areas; and he asked for sanction to an expenditure of Rs. 6,600 on that account. Government approved the principle of the scheme and sanctioned the expenditure referred to above—a token demand having been placed before the Legislative Council and its sanction to it obtained. The Director was also asked at the same time to submit proposals for the fumigation of a larger area early during 1935-36, under Government supervision as an educative propaganda for the local bodies concerned. The Director has submitted the necessary proposals. They involve a non-recurring expenditure of Rs. 6,100 the details of which are given below :—

	Rs.	a.	p.
I—Four squads consisting of—			
1 Subordinate Medical Service Officer on Rs. 90 *plus* Rs. 10 conveyance allowance	100	0	0
1 Mukadam on Rs. 20 per mensem	20	0	0
3 Coolies on Rs. 15 per mensem each	45	0	0
For each squad	165	0	0
165 × 4 × 3 months = ..	1,980	0	0
II—One Medical Officer in charge of the operations on Rs. 250 *plus* Rs. 50 conveyance allowance	300	0	0
300 × 3 = ..	900	0	0
III—Cost of Cyanide Dust that will be required in addition to the balance left from last year's purchase	2,800	0	0
12 pumps at the rate of Rs. 20 each *plus* Rs. 30 for spare parts, etc.	270	0	0
Contingencies	150	0	0
	6,100	0	0

ITEM 43. Karachi Town Planning Scheme No. II (Garden Quarter).

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 92,864
Total ..	.. ,, 92,864	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—There are certain plots within the abovementioned Town Planning Scheme which are owned by Government, and as such Government are liable under section 18 of the Town Planning Act, like other owners of lands within the area of the scheme, to pay contribution to the Local Authority on account of the incremental value as assessed by the Arbitrator and the Tribunal of Arbitration.

33, PUBLIC HEALTH—(Transferred)—contd.

MINISTER IN CHARGE—Honourable Sir SHAH NAWAZ BHUTTO.

The total contribution fixed for all the Government plots is Rs. 92,864.

The final scheme is ready and is in print. The final sanction will be given as soon as the printed scheme is received from the Press. The liability of the owners of the lands in the scheme (including Government) arises as soon as the scheme is sanctioned, and payment of the contribution must be made within one month of the sanction under section 40 (2) of the Town Planning Act. Payment of the amount mentioned above is an obligatory charge and will have to be made early in 1935-36.

The amount is to be provided in the first instance under " 33-Public Health " and then to be transferred to the head " 5-Land Revenue " as the contributions are payable by the Revenue Department which is in charge of the plots in the scheme. Thus the ultimate debit to " 33-Public Health " will be *nil.*

ITEM 44. Provision for the improvement of water supply especially for the Depressed Classes.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. ,, 10,000	Ultimate annual recurrent ..	.. ,, *Nil.*

Remarks.—It has long been recognised that one of the most serious handicaps under which the Depressed Classes have suffered is that of an inadequate water supply. In rural areas they have normally been unable to avail themselves of the wells used by higher castes, and in very many cases either there are no separate wells for the Depressed Classes, or the water supply, in such wells as there are, is inadequate and insanitary.

2. In pursuance of the policy to improve the status of the Depressed Classes, the Bombay Legislative Council in 1923 passed a resolution that Depressed Classes should be allowed to use all public wells, tanks and buildings constructed or maintained out of public funds.

The local bodies were advised to accept the recommendation made by this Council resolution and to impose a similar condition on all wells and buildings maintained or constructed out of local funds.

In 1926, the Bombay Legislative Council passed a resolution recommending that discretionary grants from Government to local bodies should be reduced in the case of all local bodies which might refuse to give effect to the Council resolution of 1923.

In 1930, Government directed that no grant for the improvement of village water supply should be made to the local boards except on condition that the wells or other works to be constructed should be open for the use of all castes and classes equally.

In 1933 the local boards were directed to put up in the first instance notice boards adjacent to about 20 per cent. of the wells in their charge, to the effect that these wells are for the use of all castes and classes of the public without any restrictions. The reports regarding the result of this placing of notice boards are now before Government and Government are examining the question as to what further progress, if any, may be feasible in this direction.

3. It is already evident, however, that in practice, especially in rural areas, in spite of the measures taken by Government to implement the policy of the Legislative Council, the Depressed Classes have not normally access to sources of water supply used by other castes, and that the measures so far taken have accomplished little towards ensuring that the Depressed Classes are provided with adequate and sanitary water supply.

As it is obviously difficult to assist the Depressed Classes to raise their economic and other status unless they are provided with clean water to drink and adequate water for cleanliness, Government have had to consider whether in the interest of the Depressed Classes it is not justifiable to spend public funds specifically for the provision of the water supply to the Depressed Classes. On this question the Backward Classes Board has been consulted, and the Backward Class Officer has informed Government that all members of the Board are unanimous in thinking that the construction of wells, primarily intended for the use of the members of the Depressed Classes, will not materially detract from chances of success of the present policy of endeavouring to secure a common use of all wells. The following conditions, however, are suggested—

(1) that these wells should be constructed in localities where the scarcity of water is definitely felt by Depressed Classes, and

(2) where no common well which, at any rate in theory, Depressed Classes might use is in the near vicinity.

Government have accepted this view and propose to make a provision of Rs. 10,000 for a period of three years, and to allot it by turns each year to one of the three divisions of the Presidency (The problem of water supply for Depressed Classes is not of urgency in Sind and

no grant is proposed to that Division). Amounts will be allotted to the district local boards for construction of wells in villages selected by the Collector concerned in consultation with the Backward Class Officer. The district local boards will not be required to contribute anything towards the construction of the wells and will undertake the construction at the cost of Government, but after construction they will have to maintain them from local board funds.

In order to emphasise the policy of Government that, rightly speaking, all public wells should be open to all classes and castes, the wells to be built will be specifically notified as open to all castes and classes, even though these wells may be constructed in the Depressed Class quarter of the villages. It is hoped thereby that at least they will be used by all sections of the Depressed Classes, and, if public opinion should permit, by the higher classes also. Government will, however, ensure that the right of access to these wells by the Depressed Classes is secured.

		Rs.
Grand Total—33, Public Health—*(Transferred)* ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,08,964

34, AGRICULTURE—(Transferred).

MINISTER IN CHARGE—Honourable Diwan Bahadur S. T. KAMBLI.

ITEM 45. Acquisition of land for the Jalgaon Farm.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 60,000
Total ..	.. ,, 60,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—In 1913, Government decided to start a seed farm near Jalgaon. They proposed at first to acquire for this purpose land measuring 204 acres, 31 gunthas at Mamurabad and Tandlaj in the Jalgaon Taluka, but on the owners representing that they would prefer to lease the land rather than part with it outright Government decided to lease the land for 10 years for an annual rent of Rs. 2,870–10–0. The agreements with the owners provided that Government should have the option of extending the leases on the same terms on the expiry of the period of 10 years. The first period expired on 6th June 1923 but the owners refused to renew the leases on the ground that the value of the land and the rents accruing therefrom had gone up since the leases were first entered into. However as they were bound to renew the leases for a further period of 10 years, suits were filed against them for specific performance of the contract. The suits were decided in favour of Government. New leases were executed accordingly with the owners for a period of 10 years from 6th June 1923. In 1933 the owners refused to renew the leases and asked for the return of their land. This was clearly impracticable as the Agricultural Department had incurred capital expenditure to the extent of Rs. 52,277 on the construction of buildings and paid an amount of Rs. 60,000 in the shape of annual rent and had invested a large amount on improve ients to the lands the benefit of which the owners would get without any compensation. Government therefore considered that to avoid recurring trouble with the owners, the lands required by the Agricultural Department should be permanently acquired. But as there was not enough time to complete acquisition proceedings they decided as a temporary measure to take possession of the lands for one year under section 35 of the Land Acquisition Act. This was extended by one year but the temporary occupation during the 2nd year was confined to an area of 83 acres, 39 gunthas in the village of Mamurabad and of 23 acres, 13 gunthas in the village of Tandlaj. Enquiries were made with the owners of the land as to their willingness to renew the leases but they have declined to do so. They ask that the lands should either be taken up permanently or released altogether. It is therefore inevitable that the lands should be acquired permanently. Government therefore propose to acquire permanently an area of 107 acres, 12 gunthas at an estimated cost of Rs. 60,000. This area is less than the area formerly under the possession of the Agricultural Department but in view of the financial stringency that Department have cut down their requirements to the minimum.

ITEM 46. Entertainment of extra establishment in the office of the Chief Agricultural Officer in Sind.

Recurrent ..	.. Rs. 1,375	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,375	Ultimate annual recurrent	.. ,, 2,640

Remarks.—The present office establishment of the Chief Agricultural Officer in Sind consists of one head clerk on Rs. 150—5—200, one accounts clerk and one record keeper on Rs. 85—5/2—100 each, one auditor on Rs. 105—5—140, five clerks on Rs. 30—5/2—80 (including one typist) and a stenographer on Rs. 105—5—125. In consequence of the rapid development of the Agricultural Department in Sind, the routine and account work in this office is heavy and important. The Chief Agricultural Officer in Sind has to supervise and control the work done at the Sakrand Agricultural Research Station, on the experimental farms and on the six farms established under the Six Farms Scheme. The work in connection with the various research schemes financed from the funds of the Indian Central Cotton Committee, the Imperial Council of Agricultural Research and the Sir Sassoon David Trust Fund as well as that relating to the Provincial Board of Agriculture and its Local Committee and the Sind Cotton Committee is also large. It is not possible for the Chief Agricultural Officer in Sind to exercise the necessary supervision of the subordinate offices under his control to a degree which he could consider adequate and essential to ensure better administration and working of the departmental institutions in his charge.

2. The Chief Agricultural Officer is a touring officer. It is in the interests of work that there should be a stationary responsible officer in charge of the head office of the Agricultural Department in Sind to supervise the work and maintain discipline during the absence on tour from headquarters of the principal officer. The Government of India have sanctioned a scheme for the development and reorganisation of agricultural propaganda in Sind. Under this scheme the existing post of Assistant to the Chief Agricultural Officer is to be held in abeyance. The

routine office duties carried on by the incumbent of this post will have to be performed by some responsible officer, while his technical duties will devolve on the Chief Agricultural Officer and the two Deputy Chief Agricultural Officers. Government are, therefore, satisfied that there is urgent need for strengthening the Chief Agricultural Officer's office. It is, therefore, proposed to convert the existing post of Head Clerk on Rs. 150—5—200 into a post of Office Superintendent on the new scale of Rs. 160—10—260 and to create two posts of clerks, one on Rs. 60—5/2—75 and another on Rs. 25—5/2—55, with effect from 1st April 1935. The staff will be eligible for the Karachi local allowance.

ITEM 47. Entertainment of extra establishment in the office of the Chief Agricultural Officer in Sind for agricultural statistical work.

Recurrent ..	.. Rs. 3,018	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 3,018	Ultimate annual recurrent	.. ,, 4,530

Remarks.—When the Agricultural Department in Sind was under the control of the Director of Agriculture all agricultural statistical work relating to Sind used to be done by that officer. When the Agricultural Department in Sind was separated from that in the Presidency, it was not possible to entrust such work in Sind to the Chief Agricultural Officer in Sind as he had no staff to cope with the additional work. With the extension of cultivation in the Barrage areas, it is essential that all agricultural statistical work relating to Sind should be placed on a much more efficient and adequate footing than in the past as numerous enquiries from commercial bodies, private firms, etc., in these matters are being received by the Chief Agricultural Officer in Sind and the accuracy of crop forecasts in Sind is becoming a matter of great importance. This object can only be achieved by the centralization of such work in his office and by the provision of an adequate staff to deal with the different sections of a statistical branch at the head office of the Agricultural Department in Sind.

2. The work to be done in the statistical branch will be in connection with the recording, checking, averaging of taluka prices of main commodities, preparation of monthly returns of retail prices, fortnightly returns of retail and wholesale prices, preparation and publication of weekly cotton press returns. Crop forecasts work is also important and involves preparation and publication of 35 forecasts and weekly cotton press returns, comparison of cotton forecasts with cotton press statistics and distribution of printed forecast reports to the general public. It is, therefore, necessary to entertain the following extra staff for this work:—

	Rs.
Prices—	
(1) Price Inspector	.. 100—4—140
(2) One junior clerk starting on Rs. 30 ..	.. 25—5/2—55
Crop Forecast work—	
(3) One senior clerk	.. 60—5/2—75
(4) One Typist starting on Rs. 30 per mensem ..	.. 25—5/2—55
(5) One peon	.. 15

The staff will be eligible for the Karachi local allowance. Though it was essential to transfer the agricultural statistical work pertaining to Sind to the Agricultural Department in Sind as soon as possible, it was not possible to provide funds during the current year to meet the cost of the full extra staff mentioned above. A beginning was made in the current year by separating the crop forecast work only. The transfer of this work necessitated the entertainment of an extra clerk and a typist. Sanction was, therefore, accorded to the creation of a post of senior clerk on Rs. 60—5/2—75 and of a typist on Rs. 25—5/2—55 (with a starting pay of Rs. 30 per mensem) with effect from 1st September 1934, the extra charge being met by re-appropriation. With effect from 1st April 1935 it is proposed to entertain the full extra staff mentioned above.

ITEM 48. Scheme for training of sons of zamindars and others in improved methods of agriculture.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 9,000
Total ..	.. ,, 9,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—Government consider it desirable to provide facilities for training of the sons of zamindars and others in Sind in the modern methods of agriculture. The farms established

under the Six Farms Scheme are suitable centres for imparting such training as they are largely cultivated on the " hari " system under departmental guidance and supervision. The best method of ensuring sound practical training of real use to the scholars is to set apart two or three holdings on each of these farm to be actually worked by them. The Chief Agricultural Officer in Sind has accordingly prepared a scheme for such training on the following lines.

2. The under-noted farms and the number of haris' holdings shown against each farm will be utilised for the purposes of the scheme :—

Oderolal Auxiliary Farm	.. 3 holdings.
Dadu Auxiliary Farm	.. 3 holdings.
Lundo Auxiliary Farm	.. 2 holdings.
Pad Idan Auxiliary Farm	.. 2 holdings.

Each holding will be worked jointly by *two* students as a single student, without the assistance of family members or servants, will not be able to carry out the cropping scheme required single-handed. Accordingly provision will be made for 20 scholars in all. Each group of two students working a holding will be required to bring two pairs of bullocks, implements, etc., and make their own arrangements for cooking, servants, etc. Each student will be granted Rs. 120 per annum in the form of taccavi to be recovered from the sale of his share of the produce on the holding cultivated by him. Quarters will be provided free on the auxiliary farms to which the scholars are posted for training and will be constructed departmentally. The estimated cost for a block of three quarters is Rs. 2,300. Each scholar will be required to work on his holding at the Auxiliary Farm at which he is stationed for two years. The student or his nominee will be required to furnish a deposit in cash before entering upon the course of training, which will be forfeited if the complete two-year period is not carried out by him. The selected scholars will receive all possible guidance and direction from the farm staffs and will be under the direct orders of the Farm Manager as regards discipline, etc. Students will not be permitted to leave the farms without the permission of the Manager.

3. The proposed expenditure during the next year will amount to Rs. 9,000 as shown below :—

	Rs.
(*a*) Cost of buildings	7,000
(*b*) Miscellaneous, etc. contingencies, e.g., improved implements to be lent to scholars, etc.	2,000
	9,000

ITEM 49. Creation of post of a bunding officer and staff for land development work.

Recurrent ..	.. Rs. 3,362	Non-recurrent ..	.. Rs. *Nil.*
Total	.. „ 3,362	Ultimate annual recurrent	.. „ 3,898

Remarks.—In the Bombay Presidency a most important form of land development is embanking to conserve the rainfall and prevent erosion. The Agricultural Department has been able to demonstrate that embankments (tals) are generally designed wrongly, which leads to much wasted effort and money through breaches, etc. Several District Agricultural Overseers have been specially trained in this class of work and their services are in keen demand for preparing plans and estimates and for advice upon alignments and the construction of waste weirs. The demand for this kind of service is growing rapidly. The present staff is able to cope only with a small fraction of it. Development of work in this direction has been particularly marked in the Southern Division. The Agricultural Department has been trying to meet the demands of the cultivators with the present staff as far as it possibly could, but the demand for the services of the bunding officers is so much on the increase that it has been found impossible to cope with it, without special extra staff. The hands of the Agricultural Overseers working in the districts are already too full to enable them to attend to this special line of work in which they have been trained, and Government are satisfied that it is now absolutely necessary to create a special whole-time staff for this purpose. It is, therefore, proposed to entertain the

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following extra staff for this work for a period of two years in the first instance from 1st April 1935 the provision for next year being as detailed below :—

	Rs.
One Bunding Officer of the rank of Graduate Assistant, second grade, on Rs. 110—8—150 starting on Rs. 142 per mensem ..	1,562
One tracer on Rs. 35—5/2—80	385
One peon on Rs. 15 per mensem	165
Total ..	2,112
Travelling allowance	750
Contingencies	500
Total ..	1,250
Grand Total ..	3,362

ITEM 50. Entertainment of establishment for pig-killing work.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,895
Total ..	.. „ 3,895	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In connection with the measures for the protection of crops from the ravages of wild pig a special staff consisting of a pig-killing officer with a shikari was sanctioned by Government in 1924 for undertaking hunting operations. The staff was continued thereafter from year to year till the end of the financial year 1931-32. Government then considered that the experiment for the protection of crops from the ravages of wild pig through pig-killing campaigns organised by this special staff had been tried sufficiently long to enable the cultivators to acquaint themselves with the methods of dealing with the problem. The work was within the limits to which non-official agencies like taluka development associations were naturally restricted. Government therefore decided to disband the staff from 1st March 1932. In order that the spade work in this line done by the Agricultural Department should not be lost, in spite of the retrenchment of the posts of the pig-killing officer and the shikari, the work of crop protection was carried on with satisfactory results by making one of the permanent posts of agricultural overseers in the propaganda line available for this work and appointing shikari officer to it. His assistant was also absorbed in one of the vacancies. In this way the continuity of the work has been maintained during the last two years. The work was not restricted to leading and carrying out particular campaigns only but was also extended to organising gun clubs so that certain tracts were efficiently protected. The demand for protection against wild pig is increasing especially in the Southern Division and the services of a special staff are absolutely necessary to cope with it. In the circumstances it is very desirable again to have the services of a pig-killing officer and a shikari on a proper basis, while the growing demand for their services calls for actual increase of the staff by the addition of one agricultural sub-overseer. It is therefore proposed to entertain the following extra staff for this kind of work for a period of one year only from 1st April 1935 on the clear understanding that its main duty will be to educate and organise the cultivators and the Taluka Development Associations to carry on the work themselves in future :—

Pay of Establishment.	Rs.
(1) One Shikari Officer in the grade of Rs. 110—8—150 starting on Rs. 142 per mensem	1,562
(2) One Agricultural Sub-Overseer on Rs. 35—5/2—60—4—100 per mensem	385
(3) One peon on Rs. 18 per mensem	198
	2,145
Allowances and Honoraria.	
Travelling allowance	1,000
Contingencies.	
Office expenses and purchase of ammunition	750
	1,750
Grand Total ..	3,895

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CO-OPERATIVE CREDIT.

ITEM 51. Appointment of special officers for the recovery of dues of co-operative societies.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 71,000
Total ..	.. ,, 71,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—At the February-March session of 1934 the Legislative Council sanctioned a grant of Rs. 55,000 for the employment up to 28th February 1935 of 22 special officers with their staff in connection with the scheme devised for the systematic and speedy recovery of dues of co-operative societies through the revenue agency. The recoveries made by the special officers are very satisfactory. As awards amounting to over Rs. 50,00,000 are still to be executed the temporary staff will have to be continued throughout the year 1935-36, the work being quite beyond the capacity of the ordinary district staff which is fully occupied. A provision of Rs. 71,000 will be necessary in the ensuing year's budget details of which are given below :—

	Rs.
22 special officers (21 on Rs. 85—5/2—100 and 1 on Rs. 157) ..	25,314
Special pay to special officers at the rate of 20 per cent. of their substantive pay	4,935
30 clerks (28 on Rs. 25—5/2—55, 1 on Rs. 45 and 1 on Rs. 20) ..	11,160
22 peons (1 on Rs. 20 and 21 on Rs. 15)	4,020
Travelling allowance	14,000
Contingencies including service postage and telegrams ..	7,000
Provision for additional appointments required during the year.	4,571
Total ..	71,000

The cost of the special establishment including its leave and pension contribution is recovered from the defaulters of the societies by the levy of a percentage charge.

ITEM 52. Entertainment of additional establishment in the Co-operative Department.

Recurrent ..	.. Rs. 4,180	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 4,180	Ultimate annual recurrent	.. ,, 7,050

Remarks.—Under the Co-operative Societies Act, 1925, the accounts of every society registered under it are required to be audited once at least in every year. The accounts of the Provincial Co-operative Bank and its branches, District Central Banks, Urban Banks and Co-operative Housing Societies are audited by Special Auditors and the cost of the audit is recovered from the banks or societies in the form of audit fees. Their audit is at present performed by 4 Special Auditors assisted by 1 auditor, 3 sub-auditors and 10 clerks. With increasing number and activity of the banks and societies and consequently rising working capital, the audit work of the Special Auditors has become too heavy for them. Owing to inadequate staff the audit of several banks is in arrears. The full-fledged Urban Banks are playing an important part in the co-operative structure inasmuch as they assist the development of local trade and foster the growth of banking habit, but unfortunately, it has not been possible with the existing staff to give them the attention they deserve. At present even the reviews on the audit memoranda of Urban Banks are issued by the Assistant Registrars, but this system which is resorted to generally with a view to minimise work in the Registrar's office is not really sound in practice, as it does not enable the Registrar to exercise an effective check over the Special Auditor's work and make sure that the suggestions contained in the audit memoranda are carried out by the Banks and the Societies. It also does not conduce to uniformity in respect of important questions relating to banking or principles of accountancy. The work of auditing the Provincial Bank and its branches, the Central and Urban Banks and the co-operative housing societies is a sort of agency work and so long as the Banks and societies concerned pay for it Government

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must arrange that the statutory audit is efficiently conducted by the audit staff and carefully followed in the Registrar's office. It is, therefore, proposed to entertain the following additional establishment under the Special Auditors with effect from 1st April next :—

2 Sub-Auditors on the revised scale of pay of Rs. 75—5/2—90.

1 Typist clerk under the Special Auditor, Bombay, on the revised scale of pay of Rs. 25—5/2—55.

It is also proposed to entertain one additional clerk in the Registrar's office on the revised scale of pay of Rs. 75—5/2—90, with effect from the same date, with a view to providing the necessary help needed in the Registrar's office to ensure that the work in connection with the audit memoranda of Urban Banks shall be followed up more efficiently in that office.

2. Owing to concerted measures adopted for the recovery of outstandings of societies, the arbitration and execution work has increased greatly, much more so as consolidation and rectification of weak societies is being undertaken at the same time. The inception of the scheme of recovery of societies' dues through the Special Recovery staff has further increased the work both in the Registrar's office and in those of the Assistant Registrars. Not only has there been a heavy increase in correspondence on account of matters regarding appointment, pay, travelling allowance and miscellaneous questions relating to the Special Recovery Officers and their staff, but also considerable additional work has been thrown on the Department in the nature of appeals against arbitrators' awards. The existing staff finds it extremely difficult to keep pace with the growing volume of work. It is, therefore, considered necessary to increase the clerical establishments under the Registrar and Assistant Registrars by 4 clerks on Rs. 25—5/2—55.

		Rs.
Grand Total—34, Agriculture—(*Transferred*) ..	Recurrent ..	11,935
	Non-recurrent ..	1,43,895

37, MISCELLANEOUS DEPARTMENTS—(Reserved).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 53. Conversion of the temporary appointments of the Inspector and Cashier in the Motor Vehicles Department, Karachi and Tatta Districts, into permanent appointments.

Recurrent	.. Rs. 4,909	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 4,909	Ultimate Annual Recurrent	.. ,, 6,291

Remarks.—The Superintendent of Police, Karachi and Tatta Districts, is the registering authority for all Motor vehicles in Sind. He also issues driving licences under the Bombay Motor Vehicles Rules, 1915, and the permits required to be issued to owners of motor vehicles which are used as public conveyances and to drivers of those vehicles, for the Karachi District. The present permanent staff of the Motor Vehicles Department consists of two clerks and two peons which is not able to cope with the increased work in the office of the Superintendent of Police arising partly from the ever increasing numbers of registration certificates, driving licences and the owners' and public drivers' permits which are required to be issued and renewed and partly from the levy of fees for the renewal of registration certificates. In view of the financial stringency the increased clerical work arising during the re-registration period was managed for some time by withdrawing a Deputy Superintendent of Police and a Sergeant temporarily from their legitimate out-door work to do the clerical work. Owing to the increase of motor traffic and the recent opening of certain roads in Karachi City for motor bus traffic rendered necessary by the growth and development of that City, these arrangements were considered unsatisfactory, and the appointments of an Inspector and a Cashier were sanctioned for the Motor Vehicles Department at Karachi in May 1934 as a temporary measure up to 31st March 1935. The increase of motor fees and levy of fees for the renewal of registration certificates have increased the volume of financial transactions and have rendered the continuance of the appointment of the Cashier necessary. The introduction of the motor bus traffic mentioned above and the new rules, many of which are technical, to regulate it, has also rendered it necessary to continue on a permanent basis the appointment of the Inspector, who possesses the requisite technical knowledge to test the road-worthiness of motor vehicles and to supervise the traffic arrangements.

Details of the expenditure.

RECURRENT.

	Per mensem. Rs. a. p.	Rs. a. p.
Pay of Establishment—		
Pay of the Inspector (Grade 180—15/2—255)	180 0 0	
Pay of the Cashier (Grade 85—5/2—100)	85 0 0	
		265 0 0
Allowances, Honoraria, etc.—		
Local allowance to the Inspector	15 0 0	
Local allowance to the Cashier	12 8 0	
House rent to the Inspector	60 0 0	
Clothing allowance to the Inspector	3 12 0	
Conveyance allowance to the Inspector	40 0 0	
Special Compensatory allowance to the Inspector ..	50 0 0	
		181 4 0
		446 4 0
		× 11
Total, Recurrent Cost ..		4,908 12 0
		or
		4,909

ULTIMATE ANNUAL RECURRENT.

	Per mensem. Rs.	Rs.
Pay of Establishment—		
Pay of the Inspector (average)	232	
Pay of the Cashier (average)	96	
		328

37, MISCELLANEOUS DEPARTMENTS—(*Reserved*)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Per mensem. Rs. a. p.	Rs. a. p.
Allowances, Honoraria, etc.—		
Local allowance to the Inspector	30 0 0	
Local allowance to the Cashier	12 8 0	
House rent to the Inspector	60 0 0	
Clothing allowance to the Inspector	3 12 0	
Conveyance allowance to the Inspector	40 0 0	
Special Compensatory allowance to the Inspector ..	50 0 0	
	————	196 4 0
		524 4 0
		× 12
Total, Ultimate Annual Recurrent Cost ..		6,291 0 0

		Rs.
Grand Total—37, Miscellaneous Departments—(*Reserved*).	Recurrent ..	4,909
	Non-recurrent ..	*Nil.*

41, CIVIL WORKS—(Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 54. Opening of a new Sub-division in the Mithrao Division.

Recurrent.. .. Rs.	5,720	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	5,720	Ultimate annual recurrent .. ,,	8,640

Remarks.—Under the post-Barrage conditions four Sub-divisions have been approved for the Mithrao Division of the Eastern Sind Circle. The existing position as regards the areas commanded, lengths of canals, branches, etc., of the four Sub-divisions is shown in the sub-joined statement :—

Name of Sub-division.	Gross area commanded.	Culturable area commanded.	Length in miles of				Remarks.
			Main Canals.	Branches.	Distributaries and Minors.	Roads and Bunds.	
1	2	3	4	5	6	7	8
Nabisar ..	205,454	204,954	18·4	20·6	138·5	....	
Naokot ..	116,131	116,131	7	21·3	79·2	....	
Atna ..	133,171	127,567	30·4	....	93·5	13	Provincial Roads.
Makhi ..	64,202	63,102	57·2	....	50·4	....	

The Nabisar Sub-division with its fully developed area of 204,954 acres out of a gross area of 205,454 acres is the most heavily worked charge of all the Sub-divisions and it has been found impossible for the Sub-divisional Officer and his staff to maintain the required efficiency and to exercise a thorough check over such a very large area.

From the statement put up above it would appear possible, at first sight, that the Makhi Sub-division could be given a larger charge. But actually this is not possible as the Sub-Divisional Officer of this Sub-division has, in addition to his supervision of the culturable area of 63,102 acres, the supervision of the Nara above Makhi the very important head-works at Makhi, and the regulation of the Mithrao, Khipro, Nara and Bakar Distributary, which work requires his close and constant attention.

In order therefore to maintain efficiency and control it is proposed that a portion of the Nabisar Sub-division shall be combined with part of the already extensive Naokot Sub-division and that a new Sub-division shall be created with effect from 1st April 1935. With the formation of the new Sub-division the position of the work in the three Sub-divisions concerned will be as shown below :—

Name of Sub-division.	Gross area commanded.	Culturable area commanded.	Length in miles of			
			Main Canals.	Branches.	Distributaries.	Roads and Bunds.
1	2	3	4	5	6	7
Nabisar Sub-division ..	133,206	133,206	....	20·6	90·8	....
Naokot Sub-division ..	85,228	85,228	....	21·3	58·0	....
New Sub-division ..	103,151	102,651	25·4	....	63·9	....

The following additional establishment is necessary for the new Sub-division :—

	Rs.	Rs.
(*a*) *Pay of Officers*—		
1 Sub-divisional Officer at Rs. 200 per mensem ..	2,200	
		2,200

41, CIVIL WORKS—(Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.	Rs.
(*b*) *Pay of Establishment*—		
2 Sub-divisional clerks at Rs. 30 per mensem each	660	..
2 Darogas at Rs. 30 per mensem each	660	
1 Signaller at Rs. 30 per mensem	330	
1 Peon at Rs. 18 per mensem	198	
2 Khalasis at Rs. 16 per mensem each	352	
1 Post-runner at Rs. 15 per mensem	165	
		2,365
(*c*) *Allowances*—		
Permanent Travelling Allowance to the Sub-divisional Officer at Rs. 75 per mensem	825	
Travelling allowance for one Sub-divisional clerk and peon	330	
		1,155
		5,720

ITEM 55. Appointment of two Darogas at Rs. 30 per mensem *plus* Rs. 15 conveyance allowance on the temporary establishment in the Manchar Drainage Division.

Recurrent ..	Rs.	900	Non-recurrent	Rs.	*Nil.*
Total	„	900	Ultimate annual recurrent ..	„	1,800

Remarks.—These Darogas are required for the supervision of the Flood Protective Bund, Main Drain and Gaj diversion works, with effect from 1st May 1935. Provision for them is accordingly proposed for 10 months.

		Rs.
Grand Total—41, Civil Works—(*Partly Reserved and Partly Transferred*).	Recurrent ..	6,620
	Non-recurrent ..	*Nil.*
Grand Total of all Heads charged to revenue ..	Recurrent ..	3,49,385
	Non-recurrent ..	4,50,092

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUES—(*Reserved*).

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 56. Continuance of the Plant Division for one month and the formation of a new Sub-division to take over the duties of the Plant Division for 11 months :—

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 32,439
Total ..	.. „ 32,439	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Plant Division was formed on a temporary basis on 28th April 1932 in connection with the disposal of the surplus plant and machinery of the Lloyd Barrage and Canals Construction Project, and since that date it has been continued on annual sanction. The present sanctioned period expires on 28th February 1935. In view of the volume of work remaining for disposal it is considered necessary that the Plant Division should be retained in its present form until 31st March 1935 and thereafter that a new Sub-division in lieu of the Plant Division should be formed on a temporary basis for 11 months to deal with the work of disposal, etc. The Sub-division will be placed under the control of the Executive Engineer, Barrage Division. It is necessary that part of the existing staff of the Plant Division should be retained for two months subsequent to the date of closure of that Division, i.e. April and May 1935, in order that all outstanding cases may be cleared up and the new Sub-divisional staff may be initiated in their duties. In an organisation dealing with numerous categories of materials, tools, plant and machinery, the task of handing over the material and the accounts to a new organisation will obviously be of a difficult and tedious nature.

In these circumstances provision for the following temporary establishment is proposed :—

Provision for the existing staff of the Plant Division for one month and for part of the staff for two months.

	Rs.	£.	Rs.	£.
(*a*) Pay of officers :—				
1 Executive Engineer—				
Pay at Rs. 1,325 + £30 Overseas Pay per mensem and Sind allowance at Rs. 100 per mensem for three months.	4,275 + 90			
1 Assistant Executive Engineer at Rs. 1,050 per mensem for one month ..	1,050			
Deduct cut at 5 per cent. for one month.	— 144			
			5,181 + 90	
(*b*) Pay of establishment :—				
3 Supervisors for one month, 1 (Rs. 232), 2 (Rs. 220)	672			
1 Accountant at Rs. 200 per mensem for three months	590 (Inclusive of the emergency cut of Rs. 10 for one month).			
2 Clerks for three months, 1 (Rs. 113), 1 (Rs. 73)	558			
7 Clerks for one month, 1 (Rs. 116-6-0), 2 (Rs. 60), 3 (Rs. 55), 1 (Rs. 44) ..	445-6-0			
1 Store-keeper at Rs. 90 per mensem for one month	90			
1 Draftsman at Rs. 109 per mensem for one month	109			
1 Tracer at Rs. 59 per mensem for one month.	59			
2 Sub-divisional clerks for one month, 1 (Rs. 45), 1 (Rs. 35)	80			
1 Naik at Rs. 22 per mensem for three months	66			
2 Peons at Rs. 18 per mensem each for three months	108			
1 Peon at Rs. 18 per mensem for one month.	18			
2 Khalasis at Rs. 16 per mensem each for three months	96			
4 Khalasis at Rs. 16 per mensem each for one month	64			
			2,955-6-0	

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

	Rs.	£.	Rs.	£.
(*c*) Allowances—				
Travelling allowance	..	....	700	
(*d*) Contingencies	....		600	
Total ..	....		9,436-6-0 + £90	

Provision for the new Sub-division.

(*a*) Pay of officers—			
1 Assistant Executive Engineer at Rs. 1,050 per mensem for 11 months ..	....	11,550	
(*b*) Pay of establishment—			
2 Supervisors, 1 (Rs. 232), 1 (Rs. 220) for 11 months	4,972		
1 Clerk at Rs. 55 per mensem for 11 months	605		
1 Store-keeper at Rs. 90 per mensem for 11 months	990		
1 Draftsman at Rs. 109 for 2 months ..	218		
2 Sub-divisional clerks, 1 (Rs. 45), 1 (Rs. 35) for 11 months	880		
1 Peon at Rs. 18 per mensem for 11 months	198		
1 Peon at Rs. 18 per mensem for 9 months	162		
3 Khalasis at Rs. 16 per mensem each for 11 months	528		
		8,553	
(*c*) Allowances—			
Travelling allowance	....	1,700	
Total	....	21,803	
Grand total	....	31,239-6-0 + £90 = 1,200	
		32,439-6-0 or say 32,439	

SIND.

(1) PRODUCTIVE.

Lloyd Barrage and Canals Construction Project.

ITEM 57. Constructing a floating caisson for the inspection and repair of the floor of the Lloyd Barrage.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 52,500
Total ..	.. ,, 52,500	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The floor of the Lloyd Barrage consists of 15″ cement concrete laid over stone and lime masonry and it is very necessary to examine it at intervals in order to see whether any damage has occurred. The present position is that the water in the Indus is never low enough to enable a thorough inspection of the downstream floor of the Barrage to be made. There is at present no means available for carrying out a thorough inspection of the floor and still less is there any convenient method for carrying out repairs if necessity arises. Careful soundings and provings are taken but it is not possible to detect whether cracks are developing. This can only be discovered and dealt with if the area is completely unwatered and to do that by constructing a temporary sand bag bund becomes costly and causes delay. It is, therefore,

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

necessary to construct and equip a caisson which can be floated into position across the down-stream end of any span of the Barrage with the exception of 6 spans. With the proposed caisson, the floor will be quickly and easily unwatered in small compartments.

The object of the caisson is to isolate any span of the Lloyd Barrage for inspection. The caisson will have another function in addition to that of inspection, viz., it will be used for repairing any damage which may occur by isolating the area concerned without the expense and delay of making a cofferdam of sand bags, etc. In 1932, the damage to the floor of span No. 60 extended for 69′ from the cill and all this work could have been done quite easily and at less cost inside the area enclosed by the caisson if it had existed. It would be possible to use the caisson for 160 days in the scouring sluices and 105 days in the river sluices so that allowing three days for putting it into position, examining the floor and removing the caisson, it ought to be possible to examine half the spans in one season. Unless some means of inspection is provided, it is impossible to accept responsibility for the complete safety of the Barrage structure. The caisson, in fact, may be considered as being a cheap form of insurance for the safety of the whole structure. The necessity for the proper inspection of the Barrage floor, specially at the early period of the working of the Barrage, cannot be over-emphasised and with a structure of the cost and of the character of the Barrage no risk can be taken.

(2) UNPRODUCTIVE.

Works under the control of the Indus River Commission.

Rohri Division.

ITEM 58. Constructing river bund between Nasrat-Naulakhi and Naulakhi-Dad Bund.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 60,000
Total ..	.. „ 60,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Owing to the absence of any river bund between Nasrat-Naulakhi and Naulakhi-Dad Bund, the river spill invades the country through this gap during the high inundation and causes great damage to crops and other property. It is therefore necessary to connect the last link in the continuous chain of bunds by providing a river bund in the abovementioned gap in order to avoid a repetition of the havoc caused by floods and also to save crops and other property from damage.

The proposed work will protect a large, rich, agricultural area from the action of the river spill. As the Barrage canals are now irrigating this area flooding will result in a very heavy loss of revenue from the kharif crop occurring. The area which will be protected by the new bund is 20 square miles. Assuming that only one-third of this area will be cultivated with kharif crops, the loss in revenue at the average assessment rate of Rs. 4-8-0 per acre will amount to Rs. 20,160. But the loss to the zamindars will be much greater. As the new system of canals has been constructed, it is essential to protect from river floods as much of the area settled on them as possible.

The proposed new bund will also protect the important villages of Bakhri Kamal dero and Bhagu dero from floods. The river has eroded the high land along its bank and water now spills over land where it did not formerly. The construction of this bund will not only protect property and land but also will give a sense of security to the inhabitants who at present will not undertake kharif cultivation on a large scale in a tract where it is liable to be destroyed by floods whenever there is a high inundation. In 1929 and 1930 much damage was done by floods but the extensive cultivation which is now expected from the new canals did not then exist on the old canals. In the absence of the proposed new bund, flood water will destroy the Mahisar Minor, breach Escape No. 1, and cause a great deal of damage to the Sehra Branch System. The recurring heavy repairs to these channels, added to the loss of revenue, will equal the cost of the bund in two or three years. The work is estimated to cost Rs. 1,85,956 out of which Rs. 60,000 have been provided in the budget for the ensuing year and the balance will be provided in the budgets for subsequent years.

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

Northern Dadu Division.

ITEM 59. Raising Abad loop bund from mile 0/0 to mile 7/1 and raising and strengthening wetting channel along Abad Bund.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 23,600
Total ..	.. ,, 23,600	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The necessity for the Abad Bund, and the loop behind this bund as a second line of defence, has long been established as they offer the best possible protection to a considerable area of culturable land under the command of the Dadu and Rice Canals and all important towns and villages in the Larkana and Dadu Districts. A breach in this portion of the bund line would involve a loss of lakhs of rupees to Government and at the same time many lives would be in danger. At present only the main Abad Bund has a free-board of 4 feet above the maximum flood level observed in 1929. The loop bund, which is now proposed to be improved, has insufficient free-board over the high flood level noted above and its present section is too weak to withstand the sudden pressure of the rising river water. The minimum distance of the first line of defence, i.e. the main Abad Bund, from the Bye-river is only 1,647 feet, and as this remaining length of ordinate is very short it is likely to be eroded at any time as the Bye-river has a tendency to scour at this point. It is, therefore, necessary to strengthen the second line of defence, i.e. the Abad loop bund should be raised to standard section and the wetting channel should be improved in order to avert the anticipated danger.

Southern Dadu Division.

ITEM 60. Raising and strengthening Western Nara Bunds, mile 75 to 90.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 30,000
Total ..	.. ,, 30,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—This portion of the bund line is not according to the Indus River Commission specification. It is, therefore, very necessary to raise and strengthen it. In the event of a breach occurring in this bund, Government channels, villages, and standing crops will be seriously damaged. If the Dadu Canal is not able to hold the river water and the left bank of this canal is breached, the loss will be doubled. The probable loss to Government and the public will be Rs. 20,000 and Rs. 80,000 respectively. But in the event of both banks of the canal being breached, the loss to Government and the public will be Rs. 1,40,000 and Rs. 5,60,000 respectively.

Fuleli Canals Division.

ITEM 61. Raising and strengthening Gidu-Malh Bund.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 14,000
Total ..	.. ,, 14,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The first mile of the Gidu-Malh bund is not in accordance with the requirements of the Indus River Commission. It is therefore very probable that in the event of a high water level occurring in the river, water will overtop it and cause a breach. If the bund is breached, 5,000 acres of cultivable land will be flooded resulting in a loss of Government revenue to the extent of about Rs. 15,000 and a loss of about Rs. 50,000 to the zamindars. In addition, the damage to Government works will be about Rs. 1 lakh, while the damage to public property will be Rs. 50,000. It is, therefore, necessary to carry out the work.

ITEM 62. Raising and strengthening 1st mile Hajipur loop.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,900
Total ..	.. ,, 3,900	Ultimate annual recurrent	.. ,, *Nil.*

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 63. Providing pitching and raising existing pitching in 1st mile Hajipur loop.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurrent	.. „ *Nil.*

ITEM 64. Raising and strengthening 12th mile of Budka loop and providing rear berms.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,900
Total ..	.. „ 50,900	Ultimate annual recurrent	.. „ *Nil.*

ITEM 65. Raising pitching and providing pitching along Budka loop where necessary.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 36,900
Total ..	.. „ 36,900	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—Items 62 to 65 are works required for raising and strengthening the Hajipur Bund line in the Fuleli Canals Division and the necessity therefor is explained below.

The floods of 1933 were the first heavy floods to occur subsequent to the completion of the Lloyd Barrage and Canals and they gave the first indication of the effects on the high flood levels attained in the lower reaches of the river Indus below Kotri, which are likely to follow the operation of the Barrage Canals and the closure of the various inundation canals taking off from the river between Rohri and Kotri. It was observed during the abkalani season of 1933 that the flood discharging capacity of the river, for corresponding high flood levels, has shown a distinct change subsequent to the operation of the Barrage canals, and further that an unprecedented high flood level of 24·9 feet was reached at Kotri during 1933 with a river discharge of only 600,000 cusecs. The bund system in this area, which was constructed from data based on the pre-Barrage regime conditions of the river in this reach, was found to be inadequate in the altered conditions now existing. Fortunately, owing to the vigilance and unceasing efforts of the staff nothing untoward happened during the floods of 1933 but it became apparent that the immediate strengthening of the bund system was necessary in view of the conditions now existing. A higher flood discharge than that of 1933, and the occurrence of this is not improbable, might cause a serious breach in the Hajipur Bund line. A breach at any place on this line would mean devastation and ruin to all the low-lying areas at present protected by this bund system, and which low-lying areas comprise about 120,000 acres of cultivable area containing approximately 100 small villages and 20 large villages. The loss to the zamindars, which would follow as the result of a breach in this area, would amount to some Rs. 10 lakhs. In addition to this loss, there would be a loss of Government revenue to the extent of Rs. 2 lakhs and probable damage to Government works amounting to Rs. 3 lakhs to 4 lakhs. In the circumstances, the strengthening of the Hajipur Bund line is a matter of extreme urgency and importance. The total estimated cost of satisfactorily reconditioning this bund line is Rs. 1,96,002 as detailed below :—

	Rs.
(*a*) Raising and strengthening Hajipur Bund, mile 3/7 to mile 6/2 and raising existing pitching	34,936
(*b*) Raising and strengthening Hajipur Bund, mile 0 to mile 3/7 and mile 6/2 to mile 20/2 and raising pitching	48,295
(*c*) Constructing rear berm along Hajipur Bund mile 7/3 to mile 7/7 and whole of 1st mile loop	10,910
(*d*) Raising and strengthening 1st mile Hajipur loop	3,880
(*e*) Providing pitching and raising pitching in 1st mile of Hajipur loop.	10,060
(*f*) Raising and strengthening 12th mile of Budka loop and providing rear berms	50,965
(*g*) Raising pitching and providing pitching wherever necessary in 12th mile of Budka loop	36,956
	1,96,002

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

Items (*a*), (*b*) and (*c*) above have already been taken up in the current financial year. It is now proposed to take up the remaining works [Items (*d*) to (*g*)] in the next financial year. The river has been running close to the toe of the main Hajipur Bund opposite to both the loops (1st mile Hajipur loop and Budka loop). It is, therefore, absolutely necessary to raise and strengthen these loops and bring them to the required standard section so that in the event of any accident occurring to the main Hajipur bund, these loop bunds will be able to withstand the direct pressure of the river.

Items (*d*) and (*e*) are estimated to cost Rs. 13,940 and the plans and estimates therefor have been administratively approved in Indus River Commission Resolution No. 10, dated 24th January 1934, and technically sanctioned by the Superintending Engineer, Southern Sind Circle. Items (*f*) and (*g*) are estimated to cost Rs. 87,921 and the plans and estimates therefor have been administratively approved and technically sanctioned in Government Resolution No S. 23/3178, dated 28th February 1934.

DECCAN AND GUJARAT.

(2) UNPRODUCTIVE.

Pravara Right Bank Canal.

ITEM 66. Deolali Area Drainage Scheme.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—This scheme provides for the drainage of the area lying between Distributary No. 2 and Nala No. 31 of the Pravara Right Bank Canal. The gross culturable area is 1,760 acres. The total damaged area in 1925 was 107 acres, whereas that in 1932 was 350 acres showing an increase of 243 acres in seven years. The further area, which is likely to be damaged if not protected by drainage, is 850 acres. The coarse soil area, which is easily reclaimable, amounts to 58 acres. The area is unsuitable for sugarcane cultivation unless the damage likely to follow such cultivation is checked by a drainage scheme which must be carried out as soon as possible as otherwise the whole area of 850 acres will be spoiled. The area proposed to be drained is about 7 miles from Belapur Town, and the Deolali-Belapur metalled road runs close by. There are, therefore, facilities for carrying gul to Belapur town, the marketing centre for the tract. The scheme is estimated to cost Rs. 42,298 for "Works" and Rs. 56,973 including all charges. Rs. 10,000 for "Works" are provided in the budget for the ensuing year and the balance will be provided in the budgets for subsequent years. The owner of an Open Pan Process sugar factory, which has been established near Deolali village since 1932–33, has asked for permission to grow 225 acres of sugarcane in the area to be served by this drainage scheme, and he has agreed to pay a water rate of Rs. 60 per acre per year for the supply of water to this area of 225 acres. The area cannot be irrigated, however, until the drainage scheme is undertaken. The execution of this work will, therefore, enable Government to derive a net extra revenue of Rs. 12,231* annually which sum represents 21 per cent. of the capital cost (Rs. 56,973). In the event of the open pan concern closing down after some years, the area drained can be given out to ordinary irrigators on the block system, and the net revenue derived therefrom will be Rs. 4,253 annually which represents a return of 7·4 per cent. on the capital outlay.

	Rs.
*Revenue	13,500
Deduct maintenance charges after drainage is carried out	—1,269
	12,231

		Rs.
Grand Total—55, Construction of Irrigation Works—(*Reserved*).	Recurrent ..	*Nil.*
	Non-recurrent ..	3,24,239

56A, CAPITAL OUTLAY ON IMPROVEMENTS OF PUBLIC HEALTH—(*Transferred*).

MINISTER IN CHARGE—Honourable Sir SHAH NAWAZ BHUTTO.

ITEM 67. Diversion of the Sadar Bazar Nala and construction of Sadar Bazar Nala Sewer in the Sholapur Development Scheme.

Recurrent ..	*Nil.*	Non-recurrent ..	.. Rs. 56,957
Total ..	.. Rs. 56,957	Ultimate annual recurrent ..	*Nil.*

Remarks.—In the year 1919 Government undertook a scheme for the development of a large tract of open Government land lying within the Sholapur municipal limits between the city and the railway lines. The scheme comprised the construction of roads, the planting of trees, the provision of proper drainage for the area by canalising the nala (the Sadar Bazar Nala) passing through it, the construction of bungalows for Government officers and of offices, and the sale of surplus land to the G. I. P. Railway, mills and private persons. The progress of the scheme was reviewed in 1928, when it was found that the most urgent requirements for a satisfactory completion of the scheme were the construction of an underground sewer to divert the sewage of the Sadar Bazar and the development scheme areas from the nala into which it flowed all the year round in the absence of an underground sewer, and, secondly, the diversion of the nala itself so as to prevent accumulation of storm water and the serious flooding which takes place annually during the monsoon at the point where the nala crosses the Ekruk Tank Canal. At present lands within the scheme, purchased by the Laxmi and Vishnu Mills for building and some railway lands are flooded annually making construction impossible, and a large and unhealthy area of water-logged ground, which often remains damp right into the hot weather, is left after every monsoon, rendering the whole neighbourhood and the mill chawls therein particularly liable to malaria and generally unhealthy and constituting a menace to the general health of the city. Government have decided to undertake the work of constructing the sewer and diverting the nala, and the railway authorities, the mills concerned and the Sholapur Municipality have agreed to bear their share of the cost which was estimated at Rs. 1,65,496 in the year 1932 and which is distributed as follows:—

(*a*) *Diversion of the Sadar Bazar Nala*—

	Rs.
Government	33,896
Development scheme (to be borne by Government)	11,000
Vishnu and Laxmi Mills	11,600
G. I. P. Railway	1,000
	57,496

(*b*) *Sadar Bazar Nala Sewer*—

	Rs.
Development scheme (to be borne by Government)	22,600
Sholapur Municipality	74,500
G. I. P. Railway	9,600
Vishnu and Laxmi Mills	1,300
	1,08,000

The works were administratively approved in 1932 but were held up owing to the inability of Government to provide their share of the cost. In view of the danger to public health involved in the continuance of the present conditions and of the fact that the Development Scheme as a whole is estimated to yield a net profit to Government, after allowing for interest on the capital expended, Government consider that the execution of the works should not be further delayed. The G. I. P. Railway and the mills have agreed to provide their shares of the cost in 1935–36 and the Sholapur Municipality has agreed to provide its share of the cost of the sewer in two annual instalments of Rs. 37,250 each, commencing from 1935–36. It is therefore

56A, CAPITAL OUTLAY ON IMPROVEMENTS OF PUBLIC HEALTH—(Transferred) —contd.

MINISTER IN CHARGE—Honourable Sir SHAH NAWAZ BHUTTO.

proposed to make provision in 1935–36 for the whole of Government share of the cost of the work of diverting the Sadar Bazar Nala and for half of Governments' share of the cost of the work of constructing the Sadar Bazar Nala Sewer, the balance being provided in 1936-37. The cost to Government of the work of diverting the Sadar Bazar Nala as now estimated comes to Rs. 45,530 distributed as follows :—

		Rs.
Works outlay		35,665
Establishment charges		9,385
Tools and Plant charges	Voted ..	480
	Total ..	45,530

The cost to Government in 1935–36 of the work of constructing the Sadar Bazar Nala Sewer as now estimated comes to Rs. 11,427 distributed as follows :—

		Rs.
Works outlay		8,992
Establishment charges		2,315
Tools and Plant charges	Voted ..	120
	Total ..	11,427

ITEM 68. Providing a new dust proof roof over High Service Reservoir of the Poona Water Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 18,415
Total ..	.. ,, 18,415	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The High Service Reservoir of the Poona Water Works has at present a corrugated iron roof, which is leaky and the purified water stored in the reservoirs therefore gets contaminated by dust blown from the road and by rain water leaking in from above. Bacteriological tests have shown that the water in the reservoir undergoes considerable deterioration. Government have spent Rs. 3·50 lakhs on the construction of a filter plant for the Water Works and spend Rs. 12,000 every year on its maintenance. It is essential to provide against the contamination of the purified water while it is stored in the reservoir. Government have, therefore, decided to construct a new dust proof roof over the reservoir. The work was administratively approved in 1929, but has so far been held up owing to financial stringency.

The gross estimated cost of the work is Rs. 18,415, distributed as follows :—

	Rs.
(*a*) Works outlay	14,500
(*b*) Establishment charges	3,480
(*c*) Tools and Plant charges	435

ITEM 69. Providing new economiser and new chimney for the Poona Water Works.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,310
Total ..	.. ,, 25,310	Ultimate recurrent	.. ,, *Nil.*

Remarks.—The Poona Water Works have duplicate boilers and pumping units but only one economiser, flue and chimney. The provision of a spare economiser, flue and chimney will enable the shutting down and thorough cleaning of one of the sets from time to time. This will increase the efficiency of the plant, and will, it is estimated, result in a considerable increase in the savings already effected in the annual maintenance costs of the works by the duplication of the boiler plant.

The provision of a new economiser, flue and steel chimney is estimated to cost Rs. 25,310 (gross), distributed as follows :—

	Rs.
(*a*) Works outlay	19,929
(*b*) Establishment charges	4,783
(*c*) Tools and plant charges	598

Grand Total—56A, Capital Outlay on Improvements of Public Health—(*Transferred*).

Recurrent ..	*Nil.*
Non-recurrent ..	1,00,682

59, BOMBAY DEVELOPMENT SCHEME—(Reserved).

BACK BAY RECLAMATION SCHEME—BOMBAY.

MEMBER IN CHARGE—Honourable Mr. R. D. BELL.

ITEM 70. Construction of roads and drains in the Back Bay Reclamation area.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 81,000
Total ..	.. „ 81,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—In paragraph 534 of its Report, the Reorganization Committee has stressed the importance of the preparation of a complete scheme for the development of the Back Bay lands, including provision for roads, and drainage, water supply and lighting arrangements. The Committee has further remarked that, if immediate advantage is to be taken of any upward move in the land market, it would be inexcusable if delay occurred in the execution of the necessary works and the placing of the developed lands on the market. Government have received recent offers for several plots fronting Queen's Road in Block No. 2 of the Back Bay Reclamation Scheme, and there is a growing demand for plots fronting this road. A provision of Rs. 3,29,000 has been made in the current year's budget for the construction of the road in continuation of the Churchgate Street west-wards and parts of the roads in the triangular sub-block at the north-east corner of Block No. 2 fronting the Oval, complete with drains, lighting arrangements, etc., and work in connection with these roads and drains will be commenced this year. As the plots fronting Queen's Road, south of the triangular sub-block at the north-east corner of Block No. 2, are also likely to be leased this year, it is proposed that, during the next financial year, certain small extensions shall be provided to roads from Queen's Road west-wards, complete with drains, lighting arrangements, etc., to serve the plots fronting or near to that road south of the triangular sub-block at the north-east corner of Block No. 2. The work is estimated to cost Rs. 1,75,000 out of which Rs. 81,000 only have been provided in the budget for the ensuing year. The balance will be provided in the budget for 1936-37.

ITEM 71. Construction of a part of the road along the sea-wall in the Back Bay Reclamation Scheme from the extension of Churchgate Street to Chowpatty.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 2,00,000
Total ..	.. „ 2,00,000	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The condition of traffic on Queen's Road between Churchgate Station and Sandhurst Bridge is at present overcrowded, and this congestion has given rise to many complaints, both private and in the Press. With a view, therefore, to afford relief to this congested condition along Queen's Road, it is proposed that, during the next financial year, the construction of the proposed new road along the sea-wall of the Back Bay Reclamation Scheme running parallel to Queen's Road from the extension of Churchgate Street to Chowpatty should be undertaken. The construction of this road will also, it is hoped, assist the disposal of lands in Back Bay Blocks I and II. The final width of the road as provided in the project estimate for the Back Bay Reclamation Scheme is 135 feet including a 45 feet footpath on the West, i.e. sea side and a 15 feet footpath on the East, i.e. land side. It is proposed that, for the present, the road should be constructed to a width of 40 feet only, i.e. 30 feet of roadway and 10 feet of footpath on the sea side, as against the final width of 135 feet mentioned above. The approximate cost of constructing the road to this partial width from the extension of Churchgate Street to Chowpatty is estimated at about Rs. 4,50,000, of which Rs. 2,00,000 have been provided in the budget for the ensuing year. The balance will be provided in the budget for 1936-37.

		Rs.
Grand Total—59, Bombay Development Scheme—(*Reserved*).	Recurrent ..	*Nil.*
	Non-recurrent ..	2,81,000
Grand Total of all Heads not charged to Revenue..	Recurrent ..	*Nil.*
	Non-recurrent ..	7,05,921

STATEMENT F.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1935-36.

MO-III Bk H 1019—49

Abstract of demands for new major works for the year 1935–36 under the head 41, Civil Works—Provincial.

	Rs.
Excise	40,000
General Administration	73,600
Medical	20,000
Miscellaneous Departments	1,81,000
	3,14,600

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
		EXCISE.	Rs.	Rs.	
		Revenue Department.			
1. Poona ..	Poona ..	Construction of a new liquor warehouse near Railway Station.	40,008	40,000	The situation of the warehouse at Mundhwa is not satisfactory for the following reasons :— (1) The warehouse is about five miles from the Poona Railway Station and the city. The nearest railway station to the warehouse is Hadapsar which is at a distance of about 2½ miles from the warehouse : Spirit has therefore to be pumped from railway tank cars into spirit drums for being conveyed to the warehouse, where they are emptied into vats. This arrangement involves heavy expense on carting and labour and causes considerable racking losses. A transhipment shed has been erected near the Poona Railway Station in order to store and book all consignments of liquor intended for despatch to the warehouses at Satara, Khanapur, Dharwar, Gadag, Haveri and Sirsi. Here too the liquor in the tank cars has to be emptied into drums. Owing to the distant situation of the warehouse from the Poona Railway Station, a staff consisting of one Sub-Inspector and two constables has been entertained to supervise the operations at this transhipment shed. (2) The water required for use at the Mundhwa warehouse has to be obtained from the river nearby and a water supply plant and a mechanic to work the plant has to be maintained at an annual cost of Rs. 936. This water is not really suitable for the reduction of spirit as the river gets contaminated with sewage. (3) Malaria is prevalent in the locality of the warehouse. The members of the staff stationed there always suffer from it and applications from them for transfer from this place are not therefore infrequent. (4) Owing to its remoteness from the City, supervising officers cannot visit the warehouse as often as they otherwise would do. (5) The country spirit licensees in Poona City and Cantonment and a number of the rural licensees find it expensive and inconvenient to have to go all the way to Mundhwa to fetch liquor from the warehouse. Consequently they reduce their bids at auctions to the extent to which they have to incur extra expense on this account. In view of these difficulties, the Commissioner of Excise considers that it is essential to move the warehouse to a site somewhere near the Poona Railway Station. A plot most suitable for the liquor warehouse has been selected and it is proposed to purchase it and to construct a new liquor warehouse thereon at an estimated cost of Rs. 40,008, the details of which are given below :— Rs. Cost of acquisition of land .. 10,680 Cost of constructing warehouse buildings .. 25,855 Cost of constructing quarters for three menials .. 2,413 Cost of electric installations .. 1,060 40,008 On the construction of the new warehouse it is proposed to use the warehouse buildings at Mundhwa for housing the Criminal Tribes Settlement established at that place. This arrangement will obviate the necessity of incurring an expenditure of Rs. 16,000 for housing the settlement and will also effect an annual saving of Rs. 2,295. The proposal is advantageous to Government financially and also convenient to all concerned. It will result in better supervision and management and reduce the possibilities of malpractices which are possible in an isolated place like Mundhwa. The work is urgent as the warehouse buildings at Mundhwa are urgently required for the use of the Criminal Tribes Settlement.
				40,000	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		GENERAL ADMINISTRATION.			
		Revenue Department.			
2. Kanara.	Yellapur ..	Quarters for the Revenue Establishment.	34,794	7,000	Yellapur is a squalid, insanitary, dilapidated village of small extent and the Revenue Establishments are forced to occupy unhealthy and miserable lodgings and in practically all cases are obliged to leave their families in distant homes. The ridge of the Ghats through Yellapur is the most malarious area in the whole of India. Suitable quarters have been provided at Yellapur for the establishments of the Police, Public Works and Forest Departments and it is equally essential to provide decent quarters for the Revenue establishment if they are to preserve the minimum of health and strength required for the discharge of their duties. The scheme for building the quarters has been administratively approved at an estimated cost of Rs. 34,794. It consists of four parts, namely :— (1) Mamlatdar's quarters. (2) Head Karkun's quarters. (3) Clerks' quarters—Block I. (4) Clerks' quarters—Block II. and it is proposed to take up first the construction of the Mamlatdar's quarters with the necessary subsidiary works at an estimated cost of Rs. 7,000.
3. Kanara..	Kumta ..	Mamlatdar's Kacheri building.	68,229	15,000	Kumta is one of the most important towns in the Kanara District with a population of over 10,000 people. The Mamlatdar's Kacheri at the place is a very old and dilapidated building more or less in the middle of the town. After inspection of the building in January 1930, the Commissioner, Southern Division, stated that the roof was partly off and that the ceilings were either non-existent or made of rough mango boards, and strongly represented the necessity of providing a new kacheri as it was not at all becoming that a taluka office should be located in such a building. As the present building cannot long subsist without expensive repairs, Government have given administrative approval to the construction of a new building at an estimated cost of Rs. 68,229. It is proposed to provide Rs. 15,000 for the purpose in the ensuing year's budget.
4. Presidency.	Bombay ..	Resumption and acquisition of land bearing cadastral survey No. 249 of Malabar Hill Division and superstructures thereon.	51,600	51,600	This amount is an old charge and is required to meet the compensation payable in respect of the Sanadi land resumed and the Pension and Tax land with buildings acquired at Winter Road, Malabar Hill. The details of the amount are as follows :— (i) Rs. 33,096 Compensation for buildings and improvements on the Sanadi land. (ii) Rs. 17,488 Acquisition of the land on the Pension and Tax enure. (iii) Rs. 1,000 Structures on the Pension and Tax land. Rs. 51,584 or say Rs. 51,600 A suit has been filed in the Bombay High Court by Mr. M. D. Bhandare and others against the Secretary of State for India, the hearing of which has however been adjourned *sine die* with the consent of both the parties. The amount provided is payable as compensation in accordance with the terms agreed upon.
				73,600	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		MEDICAL.			
		General Department.			
5. Ahmedabad.	Ahmedabad.	Quarters for the menial staff at the Civil Hospital.	20,012	20,000	This original scheme of the extension of the Civil Hospital and B. J. Medical School, Ahmedabad, had been withheld by Government pending their decision on the question of handing over the Civil Hospital to the Ahmedabad Municipality. As it has been now decided by Government not to hand over the control, the scheme has to be reconsidered. The present proposal consists of acquiring land (blocks C and D), converting the existing buildings (in those blocks) into menials' quarters with slight additions and alterations. If the quarters are not provided, it will be difficult to retain the menials on the staff. The duties of these menials are such that they are required to stay on the premises and the proposed quarters are, therefore, of an urgent nature. The question has again been considered recently and it has been decided that unless the necessary amount is provided in the next year's budget, Government will have to consider the question of withdrawing the notification of the acquisition of the land.
				20,000	
		MISCELLANEOUS DEPARTMENTS.			
6. Electrical	Bombay ..	Illumination of buildings on the occasion of the Silver Jubilee of the accession to the Throne by His Majesty the King-Emperor.	1,81,000 (Approx.)	1,81,000	The provision is intended for the illumination of buildings in Bombay City to celebrate fittingly the occasion. It includes the cost of energy to be consumed in illuminating the buildings. Some amounts will be required for (*a*) illuminations elsewhere and (*b*) items other than illuminations, but as estimates of the amounts required are not ready, budget provision has not been made.
				1,81,000	
		Grand Total ..	....	3,14,600	

STATEMENT G.

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1934-35 FROM SAVINGS.

22, GENERAL ADMINISTRATION—(Reserved).

ITEM 1. Entertainment of two clerks in the Thana Treasury.

	Rs.
Expenditure sanctioned in 1934-35	759
Annual average cost	1,608

Remarks.—The subordinate staff of the Kolaba Treasury Office at the time when it was abolished on the 1st August 1933, was composed of one Head Accountant on Rs. 175—15/2—235, 1 Treasurer on Rs. 150—5—200, 1 Deputy Accountant on Rs. 115—5/2—150 and 10 clerks on Rs. 30—5/2—80. To cope with the additional work which was entailed by the transfer of the Kolaba Treasury work to Thana, 7 clerks on Rs. 30—5/2—80 were transferred to the Thana Treasury office and the rest of the staff was abolished with the exception of one clerk on Rs. 30—5/2—80 who was transferred to the Alibag Taluka Office. After a year's experience of the amalgamation, it was found that it was not possible for the Thana Treasury office to carry on the work without additional help, and Government accordingly sanctioned the entertainment of two additional clerks, one on Rs. 85—5/2—100 and the other on Rs. 25—5/2—55.

ITEM 2. Entertainment of an additional clerk for revenue work in Peint Mahal, Nasik District.

	Rs.
Expenditure sanctioned in 1934-35	145
Annual average cost	852

Remarks.—With a view to extending the system of revenue administration by forest officers to the jungle portions of the Nasik District, the Divisional Forest Officer, West Nasik, has since 1920, been ex-officio Assistant Collector for the whole of the Peint taluka. In that capacity the Divisional Forest Officer has to deal with revenue, excise, local board and other matters, in addition to his forest work. The help of a clerk familiar with revenue work is necessary for the Divisional Forest Officer in connection with his revenue administration of this area. It has been necessary, therefore, in the past to depute a clerk on the revenue establishment of the Nasik District to assist the Divisional Forest Officer in that work and clerks from the Revenue staff in the Nasik District were on such deputation from time to time up till 1926. Then for two years the Forest Department appointed a clerk from their own cadre, but this arrangement was not found satisfactory by the Forest Department and from 1928 onwards the Forest Department were from time to time making requests for the services of a clerk from the Revenue staff in the Nasik District. In view of District Revenue Staffs being brought down already to their lowest possible level, it has not been possible to comply with these requests. As it was vitally necessary that the Divisional Forest Officer should, in respect of his revenue work in Peint, have the services of a clerk familiar with the work, and as revenue administration tends to become more complex that necessity became more absolute. Government therefore sanctioned the appointment of a clerk in the grade of Rs. 60—5/2—75 with effect from 15th December 1934. The extra cost during the current year will be met from savings.

ITEM 3. Increase in the rate of pay of a clerical post in the office of the Commissioner, C. D.

	Rs.
Expenditure sanctioned in 1934-35	40
Annual average cost	492

Remarks.—The budget and account work in the office of the Commissioner, Central Division, used to be done by a clerk in the grade of Rs. 30—5/2—80. With the promotion of this clerk to the grade of Rs. 85—5/2—100 no competent substitute in the grade of Rs. 30—5/2—80 can be found. Two men brought from the Poona and East Khandesh Account offices were failures and the submission of budget estimates for 1935-36 was considerably delayed. Finally the old clerk had to be brought back to the Commissioner's office. In the circumstances, and owing also to the heavy work in the office of the Commissioner, Central Division, as compared with the other two Divisional offices, Government sanctioned the increase in the rate of pay of the clerk doing the budget and account work in the Commissioner's office from Rs. 30—5/2—80 to Rs. 85—5/2—100.

	Rs.
Grand Total—22, General Administration—(*Reserved*) ..	944

25, JAILS AND CONVICT SETTLEMENTS—(Reserved).

ITEM 4. Entertainment of an additional Jailor at the Nasik Road Central Prison.

	Rs.
Expenditure sanctioned in 1934-35	150
Annual average cost	1,800

Remarks.—The Nasik Road Central Prison was constructed for long term habituals but owing to the abnormal rise in jail population due to the civil disobedience movement it was not possible till the year 1934 to make any attempt to concentrate at this jail this class of prisoners, who were scattered throughout the other prisons. As far as circumstances permit all such prisoners from the Presidency Proper have now been concentrated there. Since the opening of the prison the gardens have been greatly extended, far more prisoners than formerly are employed on extramural work at long distances from the prison and the factories have been increased. This expansion of the prison industries yields increased receipts.

2. 'Habitual' prisoners are very difficult to manage and it is necessary that they should be subjected to strict discipline and constant supervision which is not possible with the present strength of the superior staff. One additional Jailor, Group II, on the scale of Rs. 100—5—170—5—200 has therefore been entertained at this prison for one year in the first instance.

	Rs.
Grand Total—25, Jails and Convict Settlements—(*Reserved*) ..	150

26, POLICE—(Reserved).

ITEM 5. Creation of an additional appointment of a Urdu Shorthand Reporter (Sub-Inspector) in the Bombay City Criminal Investigation Department.

	Rs.
Expenditure sanctioned in 1934–35	2,576
Annual average cost	3,629

Remarks.—It was represented to Government in 1931 that there was only one Urdu Shorthand Reporter (Sub-Inspector) on the Bombay City Criminal Investigation Department staff and that for the purposes of prosecution of cases a second shorthand reporter was necessary to corroborate his version. Government were satisfied with the necessity for a second reporter and the Commissioner of Police, with a view to meet the deficiency without delay, obtained on loan the services of a shorthand reporter from the United Provinces Criminal Investigation Department. This officer was accommodated in one of the vacancies in the Divisional cadre of the Bombay City Police force, which was temporarily transferred to the Criminal Investigation Department. This temporary arrangement continued up to 30th May 1934, from which date no vacancy could be made available for the United Provinces reporter. In the meanwhile as it was deemed preferable to have an officer of the Bombay City Police force trained in Urdu Shorthand, a constable of the City Police was deputed to Lucknow for the purpose of receiving instructions in Urdu Shorthand. The period of the training of the constable expired in January 1935. As it was considered necessary that the United Provinces Sub-Inspector should continue in the Bombay City Criminal Investigation Department until he was replaced by the Constable on his return from Lucknow duly qualified, an appointment of a Sub-Inspector in the Criminal Investigation Department was created with effect from 30th May 1934. This appointment was held by the United Provinces Shorthand Reporter till January 1935, when it was filled by the trained Constable. The extra expenditure involved in the appointment was met from savings.

ITEM 6. Substitution of mounted police for foot police detailed for duty at the Jagirani Settlement.

	Rs.
Expenditure sanctioned in 1934–35	506
Annual average cost	868

Remarks.—Though the Jagirani Settlement at Duber in the Sukkur District was closed in 1922, an additional Police force consisting of 1 Head Constable (unarmed) and 3 Constables (unarmed) was retained there for the purpose of carrying out the duties of roll call, etc., as a notification under section 10 of the Criminal Tribes Act had been issued in respect of this tribe. The force was eventually added to the permanent strength of the Sukkur District Police. It was represented in July 1934 that these *foot* police could not effectively exercise their supervision over a large number of Jagiranis, who were scattered about over an area of 11 independent villages and that it was necessary to substitute them by a more mobile force of *mounted* policemen. Government accepted the necessity for the change and sanctioned the proposal. The extra cost involved in the year 1934–35 was met from savings.

ITEM 7. Permanent retention of the temporary appointment of Inspector of Police, Pathan Branch, Criminal Investigation Department, Bombay City.

	Rs.
Expenditure sanctioned in 1934–35	*Nil.*
Annual average cost	7,091

Remarks.—The appointment of an Inspector of Police, Pathan Branch, Bombay City Criminal Investigation Department, was first sanctioned in 1913. Since then it was continued from year to year on a temporary basis. In August 1934 the Commissioner of Police represented to Government that there was not the slightest possibility of the appointment being abolished, as the work of the Pathan Branch had grown steadily in importance, and recommended that it should be made permanent. Government accepted the Commissioner of Police's recommendation and sanctioned the appointment permanently with effect from 4th September 1934. There was no additional expenditure in 1934–35 as budget provision was made for the temporary appointment.

	Rs.
Grand Total—26, Police—(*Reserved*) ..	3,082

32, MEDICAL—(Transferred).

ITEM 8. Grant-in-aid to the Bombay Presidency Nursing Association in respect of rent concession.

	Rs.
Expenditure sanctioned in 1934–35	578
Annual average cost	636

Remarks.—The Bombay Presidency Nursing Association occupied a room rent-free in the Old Custom House, Bombay, since 1929. As Government have decided that concessions to non-Government institutions should be given in the form of grants-in-aid, it has been decided to recover a rent of Rs. 53 per mensem from the Association and to pay annually a grant of an equivalent amount to that body. The cost involved during the current financial year on this account is being met by the Surgeon General from the anticipated savings in the grants placed at his disposal.

ITEM 9. Training of nurses at the Cama and Albless Hospitals, Bombay.

	Rs.
Expenditure sanctioned in 1934–35	750
Annual average cost	750

Remarks.—Government have sanctioned the opening of separate classes for the training of nurses through the medium of Gujarati at the Cama and Albless Hospitals, Bombay, with effect from 1st April 1934. The extra expenditure on account of the additional sets of lectures in Gujarati will amount to Rs. 750 per annum. The cost involved during the current financial year on this account is being met by the Surgeon General from the anticipated savings in the grants placed at his disposal.

	Rs.
Grand Total—32, Medical—(*Transferred*) ..	1,328

34, AGRICULTURE—(Transferred).

ITEM 10. Entertainment of extra establishment for work in connection with schemes financed by the Imperial Council of Agricultural Research.

	Rs.
Expenditure sanctioned in 1934-35	1,020
Annual average cost	1,380

Remarks.—The work in the office of the Director of Agriculture both as regards general correspondence with the Imperial Council of Agricultural Research, the Local Government and the departmental officers as well as account matters increased so much that it became impossible for his staff to cope with it without the assistance of additional clerical staff. The Imperial Council of Agricultural Research has agreed to finance the sugarcane research scheme, the economic enquiry scheme, the dry farming research scheme and the cold storage research scheme for the export of fresh fruit. Several other schemes are to be launched in the near future. A heavy rush of correspondence ensues in connection with various matters arising out of such schemes, e.g., preparation of budget estimates, various sanctions for the construction of buildings, purchase of stores, recording and verification of monthly expenditure and adjustment of annual expenditure, etc. It was not possible for the existing staff to cope with the additional work. Government, therefore, sanctioned the entertainment of two additional clerks in the Director's office, with effect from 1st March 1934, for a period of three years, on pay at the rates shown below :—

One clerk on Rs. 60—5/2—75.

One clerk on Rs. 25—5/2—55.

The extra cost during the year 1934-35 was met from savings.

	Rs.
Grand Total—34, Agriculture—(*Transferred*) ..	1,020

35, INDUSTRIES—(Transferred).

ITEM 11. Establishment of a bureau of fishery information in the office of the Director of Industries.

	Rs.
Expenditure sanctioned in 1934–35	1,008
Annual average cost	1,280

Remarks.—Mr. H. T. Sorely, I.C.S., has in the course of his survey of the fisheries of the Bombay coast collected information from scattered sources which formed the basis of his report on the Marine Fisheries of the Bombay Presidency. All the information then collected, however, has not been incorporated in his report. In pursuance of the recommendation made by Mr. Sorely in paragraph 157 of his report Government have sanctioned the establishment of a bureau of fishery information in the office of the Director of Industries. The main function of the bureau is to collate and supply information connected with local and other fisheries. The data and statistics collected by the bureau will be directly useful to other fishing centres in India, as it will furnish them with details of information not now available to them. On the other hand, such a bureau will also be able to collate in turn from these fishing centres, as well as those outside India, statistics and information which will be found to be a valuable guide to Bombay's fishing trade. Government have sanctioned the creation of a temporary post of a clerk for one year for work in connection with the bureau. The pay of the clerk has been fixed at Rs. 50 per mensem in the scale of Rs. 50—5/2—90—E. B.—5—140. A grant of Rs. 700 is placed at the disposal of the Director for equipment of the bureau in the current year as shown below :—

	Rs.
Initial non-recurring expenditure on magazines, journals, charts and other technical literature as well as book cases for literature and books.	500
Recurring expenditure on the periodical literature of the type of magazines and pamphlets and books	200
	700

The charge involved in the year 1934–35 on account of the establishment of the bureau has been met from the grants at the disposal of the Director.

	Rs.
Grand Total—35, Industries—(*Transferred*) ..	1,008

41, CIVIL WORKS—(Partly Reserved and Partly Transferred).

ITEM 12. Appointment of a temporary overseer for the preparation of certain water supply and Drainage projects in the Central Circle.

	Rs.
Expenditure sanctioned in 1934–35	1,707
Annual average cost	2,100

Remarks.—In November 1933, the Superintending Engineer, Central Circle, reported to Government that the Sholapur and Barsi Municipalities desired that plans and estimates for the marginally noted schemes be prepared by Government Agency and that the Municipalities have agreed to pay the necessary charges for the work in question. He also intimated that the Sanitary Board had accorded approval to the preparation of the plans and estimates for the works in question by the Executive Engineer, Sholapur Division, in consultation with the Consulting Public Health Engineer to Government. As the schemes are extensive and special ones, a subordinate having special experience of water supply and Drainage works was required. No subordinate from the existing establishment could be spared. Government accordingly sanctioned in April last a temporary appointment of an Overseer on Rs. 175 per mensem subject to the emergency cut for a period of one year and appointed to it Mr. S. G. Sathaye, late subordinate of the Public Health Branch. This period is, however, not sufficient for the completion of the Schemes mentioned above. Provision for the appointment in question has accordingly been made for the full year in the next year's budget estimate.

	Cost. Rs.
Sholapur Municipality.	
(1) Work of construction of the remaining portion of the outfall sewer and disposal works including Farm ..	2,00,000
(2) Water purification works ..	2,50,000
Barsi Municipality.	
(3) Barsi Municipal Drainage Scheme ..	2,00,000 (approximately)

ITEM 13. Appointment of a Store-keeper on the temporary establishment in the Barrage Division.

	Rs.
Expenditure sanctioned in 1934–35	420
Annual average cost	720

Remarks.—The Regulation Sub-division of the Barrage Division stocks various kinds of materials and abkalani stores, etc., of the approximate value of Rs. 4 lakhs and as such its position and function is unique. Hitherto these materials were in charge of a work-charged Store-keeper. But as the conditions of appointment on the work-charged establishment are not so stable as those on the regular temporary establishment it was considered unsafe to place a work-charged man in charge of such valuable stores. Government have accordingly sanctioned a temporary appointment of a Store-keeper on Rs. 60 per mensem for the Sub-division from the 4th August 1934.

	Rs.
Grand Total—41, Civil Works—(*Partly Reserved and partly Transferred*) ..	2,127

47, MISCELLANEOUS—(Reserved).

ITEM 14. Appointment of an outdoor worker and chief supervisor in the Bombay Suburban District.

	Rs.
Expenditure sanctioned in 1934–35	960
Annual average cost	960

Remarks.—The Bombay Children Act, 1924, was extended to the Bombay Suburban District with effect from the 1st June 1931 and Juvenile Courts were constituted at Bandra and Kurla to deal with cases arising under the Act. Efforts were made to carry on the work of enquiry, supervision and probation by recruiting honorary workers. In February 1932 the fact that till then no case was brought before the Juvenile Court at Kurla and only one before the Court at Bandra was brought to the notice of Government from which it was evident that the Children Act had not begun to be effective in the Bombay Suburban District. Government were not then convinced of the necessity for a full time supervisor's appointment in the District but by the middle of 1933 it became evident that no progress was possible in the absence of a proper organisation of trained workers. The appointment of an outdoor worker and chief supervisor was therefore made to meet this need. He directs the activities of trained volunteers and mainly does the inquiry work. Without such connecting link no scheme for the working of the Children Act in the Bombay Suburban District could be successful. The appointment was sanctioned first for six months from 1st September 1933 and then continued for one year more on an honorarium of Rs. 75 per mensem with a travelling allowance of Rs. 5 per mensem.

	Rs.
Grand Total—47, Miscellaneous—(*Reserved*) ..	960
Grand Total of all Heads charged to Revenue ..	10,619

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55. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—(*Reserved*).

ITEM 15. Appointment of additional tracers on the temporary establishment in the offices of the Executive Engineers, Right Bank and Left Bank Drainage Divisions.

	Rs.
Expenditure sanctioned in 1934-35	420
Annual average cost	840

Remarks.—When the Right and Left Bank Drainage Divisions were formed, only one tracer was sanctioned for each of the offices of the Executive Engineers of those Divisions. Actual experience, however, showed that the tracing work in these two Divisions, which are Project Divisions, is steadily increasing and it was found necessary to employ an additional tracer in each of these Divisions. Government have accordingly sanctioned the appointment of an additional tracer on a fixed pay of Rs. 35 per mensem on the temporary establishment for each of these two Divisions, with effect from 1st September 1934.

	Rs.
Grand Total—55, Construction of Irrigation Works—(*Reserved*) ..	420
Grand Total of all Heads not charged to Revenue ..	420

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